1634 1938

REPORT

OF THE

TOWN OFFICERS

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1937

and the

THREE HUNDRED AND FOURTH YEAR

of the

TOWN'S INCORPORATION

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LIST OF TOWN OFFICERS, 1937

Moderator

Walter E. Callahan	Term expires 1938

Selectmen

Brainard C. Wallace, Chairman	Term expires 1940
Frank R. Starkey	Term expires 1939
Harland Burke	Term expires 1938

Town Clerk

Edward S. Cogswell	Term expires 1938

Treasurer and Collector

James D. Reilly	Term expires 1939

Assessors

C. Chester Caldwell, Chairman	Term expires 1940
Worthington H. Mansfield	Term expires 1939
John E. Norman	Term expires 1938

Auditor

Kennard V. Damon	Term expires 1938

Accountant

Kennard V. Damon	Term expires 1940

Board of Public Welfare

Walter F. Poole, Chairman	Term expires 1938
Charles V. Hills	Term expires 1940
Besse F. Dawson	Term expires 1939

Water and Electric Light Commissioners

James E. Cole, Jr., Chairman	Term expires 1940
Benjamin H. Davis	Term expires 1939
Charles A. Mallard	Term expires 1938

School Committee

Fred D. Harris, Chairman	Term expires 1939
Besse F. Dawson	Term expires 1940
William F. Hayes	Term expires 1940
Theodore J. Ciolek	Term expires 1939
Dr. Frank Keyes	Term expires 1938
Earl M. Ewing	Term expires 1938

Board of Health

Paul M. Jodoin, Chairman	Term expires 1938
Dr. Frank L. Collins	Term expires 1939
Lawrence M. King	Term expires 1940

Registrars of Voters

Frank H. Girard,Chairman	Term expires 1939
Peter Bonczar	Term expires 1940
Henry F. Hills	Term expires 1938
Edward S. Cogswell	Term expires 1938

Park Commissioners

C. Gardner Caverley, Chairman	Term expires 1938
Samuel C. Gordon	Term expires 1940
Henry S. Bowen	Term expires 1939

Cemetery Commissioners

Ralph K. Whittier, Chairman	Term expires 1940
Benjamin W. Homans	Term expires 1939
Howard Blake	Term expires 1938

Clam Commissioners

Henry Shaw, Chairman	Term expires 1938
Henry S. Bowen	Term expires 1940
Thomas R. Roberts	Term expires 1939

Town Counsel

Honorable George A. Schofield	Term expires 1938

Chief of Police

William E. Garrett

Engineers of Fire Department

Edward H. Smith — Lionel Sheppard

Samuel Atherley

Inspector of Animals

G. Loring Woodbury	Term expires 1938

Sanitary Agent

Eben B. Moulton	Term expires 1938

Milk Inspector

Eben B. Moulton	Term expires 1938

Inspector of Slaughtering

Eben B. Moulton	Term expires 1938

Sealer of Weights and Measures

William A. Stone	Term expires 1938

Superintendent of Highways

Francis E. Wood	Term expires 1938

Janitor Town Hall

Samuel H. Williams	Term expires 1938

Tree Warden

C. Gardner Caverly	Term expires 1938

Superintendent of Moth

C. Gardner Caverly	Term expires 1938

Forest Warden

George W. Brown	Term expires 1938

Finance Committee

John Conley, Chairman	Term expires 1938
Bernard M. Sullivan, Secretary	Term expires 1938
Jerome Richardson	Term expires 1940
Wallace J. Lathrop	Term expires 1940
Charles M. Kelly	Term expires 1940
Austin L. Lord	Term expires 1939
Thomas A. Johnson	Term expires 1939
Russell Chapman	Term expires 1939
Edward J. Marcorelle	Term expires 1938
Kennard V. Damon (Ex-Officio)	Term expires 1940

SELECTMEN'S REPORT — 1937

To the Citizens of Ipswich:

Having been advised by Chairman Wallace that his report would be of such a nature that we would not sign it, we are therefore making this separate report.

It is no secret that the division of members on the Board of Selectmen this year has been over the troublesome issue of the administration of WPA. This started in March over expenditures during the previous month, and selection of a Chairman. Feelings gradually increased, it became even more difficult to conduct the town's business, and the Chairman finally submitted what we understood to be his resignation, and it was accepted to take affect the first of July.

During the interim the Chairman had a change of heart, and at a subsequent meeting, before the resignation had become effective, facts were presented to us to show that the resignation was not legal.

Reconciliation and promises followed, and harmony prevailed once more, only to last a short time due to continued unwarranted administrative expense of the WPA. This finally resulted in the removal of the Chairman of the Board of Selectmen as Co-Ordinator, and the appointment of Chester J. Patch, Jr., as supervisor.

This move has resulted in a saving to the town of Ipswich of about $44.00 per week, and although the number of men on WPA has tripled, the cost of running this department has not increased as far as the town is concerned. We now have more than 100 on the payroll, and from present indications there should be no increase in the operating costs of WPA in the fu-

ture, as far as supervision is concerned, even if 100 more were added to the several jobs.

At the time of Mr. Patch's appointment there was but one project approved, and that was a drainage project which had been submitted for approval in 1935. This type of work is not the most desirable in the winter time if others can be selected and approved. Efforts were made at once to draw up new projects and at the present time we have enough in the making, and approved, to employ all men available for sometime.

We wish to commend Mr. Patch for the fine work he has done. He has been hampered in every way, but does not complain, and from the experience he has acquired he will be a decided improvement over the previous management.

From our experience of four years it is a mistake to have a member of the Board of Selectmen to manage WPA for the following reasons: It gives him the chance of building a political organization by hiring of trucks, purchase of materials and tools, newspaper stories crediting him with the securing of funds for the different projects, recommendations for foremen, timekeepers, etc., all of which is not consistent with efficient town government.

A most salutory move during the past year was a hearing held at the Town Hall designed to promote considerable interest in the dredging of the Ipswich River. A very enthusiastic meeting was held, attended by many of the townspeople, and we believe much good will follow.

River Dredging

It is but fair to point out, in this respect, that we went to Salem and conferred with Congressman George Bates to see what could be done relative to a hearing by the Army Engineers on dredging the river, and were advised by Congressman Bates that a communication had been directed to the Chairman of the Board of Selectmen several weeks before which, in substance,

called up on the Board to get busy and plan for a hearing. This was the first intimation we had that the government was awaiting action first by Ipswich officials, as the Chairman had not called this matter to the attention of the Board.

We wish, at this time, to express our appreciation to the Little Neck Association for the interest they took in this hearing, and other matters relative to the development of the recreational industry of Ipswich.

Great Neck

During the past year Great Neck has been thrown open for development, and we feel the town should give careful consideration this year to ways and means of developing the natural advantages of Ipswich to the end that more worthwhile residents may be attracted to this town.

Starting with 1938, control of the town's property at Great Neck will pass from the supervision of the Board of Selectmen, inasmuch as trustees are being elected by the people for this express purpose. The duties of these trustees will grow increasingly important as the years go on, and as Great Neck is developed, and we feel it is a wise move to have placed in the hands of the voters the choice as to who shall manage this property.

Highway Department

With respect to the Highway Department. We feel that the Superintendent has done a good job. It was called to the attention of the voters at a town meeting, recently, that the department had some unpaid bills for the year 1937. It might be advisable due to the antiquated system of bookkeeping, and the increased detail in this department, that the system be improved and that the superintendent retain a part-time bookkeeper. This should overcome the matter of unpaid bills in this department.

It is our feeling that it would be a wise move for the Board of Selectmen, at their initial meeting after election, to assign one or more departments to each Selectman for direct supervision, i. e., one Selectman to keep in touch with the highway department, another with the police department, another with the fire department, etc. It would then be understood, in advance, which member of the Board was responsible for certain town departments, and no confusion would result at the end of the year.

Machinery Fund

During the past year there has been set up in the highway department a so-called Machinery Fund. In brief this means that for rental of the Highway Department trucks and machinery on Chapter 90 work the State reimburses the town, and private parties reimburse the town when Highway Department equipment is used for private work. This money goes into what is now called the Machinery Fund. This money may be used for the purchase of new equipment or repair of present equipment for the Highway Department, but only by vote of the people at a town meeting. Rental of this equipment for snow removal should be paid out of the snow removal fund.

Fire Department

We feel the Fire Department has operated in the past year in its usual efficient manner. It is our understanding the Department is recommending the purchase of a new piece of fast equipment, to cost no more than $2,000. Their request merits careful consideration by the voters, as it has been our experience that the Fire Department is conservative in its demands.

Police Department

With regard to the Police Department. Through the medium of WPA labor the quarters of the police have been

greatly improved during the past year, with the exception of the cellroom. The Board of Health, on December 10, condemned the local lock-up, and served notice on the Board of Selectmen they would give us until April 20 to remedy conditions they termed "filthy and uninhabitable." To remedy conditions in the cellroom will require additional expenditures under the Town Hall budget.

At a recent meeting the Board of Selectmen voted to approve the request of the Police Chief for one day off in seven for the men in his department. Last year the Legislature voted that the Board of Selectmen in a town may authorize one day off in seven for the police. We have no apologies to make to the voters for authorizing one day off in seven. We considered it for the best interests of all concerned. The voters have their opportunity to approve, or disapprove, of this action at the annual Town Meeting when the police department budget for 1938 comes before them.

Town Hall Conditions

With respect to conditions existing in the Town Hall we feel the time has come when consideration should be given to the demand of the State that some suitable quarters be provided for the safe-keeping of the town records. If the Town Clerk feels that the large safe in the Accountant's Office would take care of this State request, at least for the time being, by the installation of a fireproof door on the safe, we would recommend that such action be taken in the immediate future. The town records are extremely valuable, and cannot be replaced in the event of a disastrous fire.

Move Electric Department

In this connection it is our belief that the day has come when the Water and Light Department should be moved from the Town Hall into their own building in the rear of the Town

Hall. If the Electric Light and Water Department were moved into their own brick building it would be possible to move the Town Accountant and Selectmen into the office vacated by the Water and Light Department, and move the Town Clerk into the office now occupied by the Town Accountant and Auditor. This would leave vacant the office now occupied by the Selectmen to care for any additional offices that now lack proper quarters.

We therefore recommend that if the money is appropriated by the town for the purchase of a new fireproof door for the safe hereinbefore mentioned that these changes as recommended be made by the Board of Selectmen.

To the Town Counsel, the Honorable George A. Schofield, we wish to extend our sincere thanks for his valued services during the past year. His advice and assistance has been invaluable to us, and we would like to spread publicly upon the records that we are not unmindful of it.

Soldiers' Relief

We wish to make a recommendation at this time that we feel is more than due, with respect to applicants for Soldiers Relief. These men, and sometimes women, have heretofore come to the Town Hall on Thursday nights and lined up in the corridor waiting for the Board of Selectmen to hear their pleas for financial relief. This method subjects these people to the public view of all who have occasion to come into the Town Hall Thursday night, causing considerable embarrasment to those seeking assistance under Soldiers Relief. We feel and recommend that in the future it would be advisable to alter this system, and have those seeking Soldiers Relief assistance to visit the office of the Town Accountant, who is the clerk of the Board, make known their request, and he in turn will place these before the Board of Selectmen at their regular weekly meetings, when they will be acted upon.

Tax Rate

An improved condition in 1936 and 1937 permitted us to show a reduction in the tax rate for 1937. We are not so confident that the 1937 rate can be maintained for 1938. With welfare and relief costs soaring, every effort consistent with the economic safety of the town should be made to keep the tax rate down to its present level. Each request for an increased budget, therefore, should be closely scanned by the voters at the annual meeting.

Shellfish Industry

The shellfish industry continues to be a real asset to Ipswich, and none can estimate what it has done to relieve the welfare costs during the year. It is gratifying to note that during the past year both groups—the clam dealers and the diggers—have decided to organize. We feel it is only through organization that the shellfish industry can be placed on the high and profitable scale for Ipswich that it deserves, and we earnestly solicit for the industry, the understanding and cooperation of the townspeople as they appear before you from time to time for enactment of this or that ruling.

Traffic Rules

In August the Selectmen met and drew up a proposed set of rules and regulations governing traffic in Ipswich. They were submitted to the Department of Public Works and approved by them, and there is but need now of an appropriation to cover the cost of putting these into effect. There is a real need for such traffic regulations.

In conclusion, we wish to extend our thanks to the other departments of the town who have cooperated with the Board

of Selectmen, and by so doing have made it a little easier to transact the many duties that fall to the lot of the Board.

We submit this report for your consideration and inspection, trusting that this brief outline of our work during the past year will meet with your approval.

Respectfully submitted,

HARLAND BURKE

FRANK R. STARKEY

REPORT OF THE CHAIRMAN OF THE BOARD OF SELECTMEN

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1. This report of the activities of the Board of Selectmen for the year 1937 is submitted by the Chairman of the Board, as an individual member, believing, and having good reason to believe, that the other members of the Board would not agree to this report, and would not sign the same, and that it is their intention to file a report of their own.

2. Highways.

During the past year, the Highway Department, under the supervision of the Superintendent of Streets, has endeavored to maintain the public ways in the Town in as good a condition as possible with the funds allocated to their department. Considerable work has been performed under Chapter 90 of the General Laws. Alterations and improvements have been made on the bridge on the Mill Road over the Ipswich River, which is a decided improvement. Approximately 1500 feet of Mill Road has been reconstructed with a bituminous concrete surface. I recommend an appropriation under Chapter 90 be made for the purpose of completing Mill Road to Sullivan's Corner on the Topsfield Road. A start was made on the reconstruction of Topsfield Road but due to weather conditions it was impossible to complete the surface. This portion of Topsfield Road will be completed as soon as weather conditions are favorable, funds being now on hand to cover this work. I recommend that a further appropriation be made under Chapter 90 for continuing the work on Topsfield Road.

During the past few years the Little Neck Boulevard, so-called, has been constructed. This road has cost approximately

$80,000.00 and an appropriation should be made to maintain the same in proper condition. I recommend that an appropriation be made for necessary maintenance of the Little Neck Boulevard.

The Causeway from the foot of East Street to Eagle Hill is at present in a very dangerous condition and because of such condition and unless repairs are made thereon, may subject the Town to suits for damages. The Chairman has filed a petition with the County Commissioners for a new Lay-out and some consideration should be given this year to an appropriation to reconstruct this causeway. Unless this causeway is reconstructed along more suitable lines, accidents are bound to occur, and the Chairman deems it wise to so inform the voter and taxpayer upon whom the burden would fall if injuries were received, because of difficulties which are known to the proper authorities.

Candlewood Road is in very poor condition and some work should be done on this road this spring and the Chairman has had an article inserted in the warrant calling for an appropriation to resurface part of this road. There is a great deal of traffic passing over this road and the Chairman has had many complaints in regard to the condition of this particular road and realizes that it is impossible to do work of the nature required on this road with the limited Highway appropriation. I firmly believe that the Highway Department should be given more money in order to properly care for the upkeep and maintenance of its highways.

3. Police Department.

The Police Department comes directly under the jurisdiction of the Board of Selectmen. Since the Town adopted the Civil Service Laws governing the Chief of Police and the permanent police force, the question of political appointments has

been eliminated. The Chairman desires to call attention, however, that more care should be exercised by the Board in the appointment of Special Officers. It is the Chairman's belief that the Chief of Police should be consulted on all applicants for the position of special officers, he being the one who is primarily responsible for the performance of their duties. The Chairman of the Board is very well satisfied with the activities of the Police Department during the past year. Ipswich is the largest town in Essex County in area and has more than 100 miles of highways. The Police Department consists of but very few men and it is impossible for these officers to be in all parts of the town at the same time. There has been very little criticism with reference to the Police Department during the past year and this would seem to indicate that the public at large is quite well satisfied with existing conditions. Starting, January 1, 1938 the police have been granted one day off in seven, and the Chairman believes that this is no more than fair to the officers. For many years the officers have worked 63 hours a week, working 7 days a week, 9 hours a day, while all other departments worked 5½ days. The police budget this year requests an additional amount of money. The business of the Police Department has increased to such an extent that it is necessary to have a man at the station at all times. Heretofore, there has been at the Police Station nights what has been termed a "Keeper of the Lockup." This man received $10.00 a week. It is impossible to obtain the services of a suitable person at this wage, therefore, the Chairman recommends that there be appropriated a sufficient amount of money to provide a regular officer for night duty. It must be kept in mind that the Police Department provides for the town its ambulance service and calls for the ambulance come in both day and night, and when the ambulance is called it is usually an emergency that requires immediate action, therefore, the necessity of an officer at night who will be in a position to either drive the ambulance or obtain services at once.

4. Fire Department.

This department comes directly under the jurisdiction of the Board of Selectmen. Its affairs are directed and administered by the Board of Fire Engineers, whose report has been submitted. The Chairman is very well satisfied with the conduct of this department during the past year.

5. Soldiers' Relief.

The control of the appropriation under the Soldiers' Relief is in the hands of the Board of Selectmen, the burden falling upon them to decide who are entitled to relief under this appropriation and how much relief should be granted. Soldiers' Relief was originally intended to provide for ex-soldiers, sailors and marines, without stigma of pauperism. The Chairman believes the Soldiers' Relief should be administered fairly. He has found that as a general rule those receiving Soldiers' Relief were always perfectly willing to work out at a fair wage such relief as was granted. The Chairman of the Board has not, however, always agreed with the other members of the Board on questions coming under Soldiers' Relief, as he believes that at times relief was granted without proper investigation. On December 20th, 1937, the Chairman called a joint meeting of the heads of all town departments and members of the Finance Committee and suggested that an appropriation be made for the purchase of materials and that the recipients of Welfare and Soldiers' Relief be put to work on projects which would provide a return to the town for the expenditures under these departments. The Chairman believed at that time, and still believes, that some method could be devised and properly administered, whereby funds spent under Welfare and Soldiers' Relief would provide a return to the town in a greater measure than now attained.

6. Sealer of Weights and Measures.

The Sealer of Weights and Measures is appointed by the

Selectmen. A new sealer has recently been appointed. Attention is at this time directed to the fact that there are no suitable quarters for the Sealer of Weights and Measures in the Town Hall. This man has under his charge and control some very valuable equipment. The question of providing ample quarters will be taken up under a separate paragraph.

7. Town Hall.

Definite steps should be taken as soon as possible with respect to the proper allocation of quarters in the Town Hall for the various offices. At present the Town Clerk and the Town Treasurer are using the same office. The Town Clerk should have a separate office, if possible, and some provision made with respect to the public records and documents. The present vault and storage space used for this purpose is entirely inadequate not only in this department but in others. The room in the Town Hall previously occupied by the Electric Light and Water Department as a storeroom and work shop should be altered into offices. This will necessitate an additional appropriation, but the space in its present condition is unsuitable for any purpose. During the past year an additional room has been allocated to the Police Department, which makes a decided improvement, not only in the appearance of the police rooms, but provides a room where police matters can be discussed with witnesses and complainants privately. I wish to call attention at this time to the fact that the appropriation for the changes in the Police Department was not sufficient, and that the Chief of Police, with the help of some of the officers, in their own time, did a portion of the work. The time is fast approaching when some changes must be made in the present cell room. This matter has been before the town previously, but now conditions have reached the point where further delay may cause considerable difficulty. The Chairman recommends that this matter be given immediate attention, and that, if necessary, an appropria-

tion be made to remedy the existing conditions. In pursuance of the above recommendation, the Chairman is inserting in the Town Warrant an article recommending that some suitable person or committee be appointed for the purpose of making a study of the requirements and reporting at the adjourned meeting their findings and recommendations.

8. Town Wharf and Ipswich River.

Conditions at the Town Wharf and on the River have reached a point where the Chairman feels that some responsible person should be appointed to the position of Harbor-Master. At the present time, the wharf is being used as a storage for boats and there is no responsible head to direct and supervise the manner in which this is done. If such an appointment is made, the appointee would have the supervision of the anchorage of boats on the river and the placing of buoys and all other duties usually exercised by such official. The Chairman is inserting an article in the warrant asking for an appropriation for this purpose.

The Chairman of the Board has been very interested in promoting the well being of those utilizing the Ipswich River for a livelihood and pleasure. Recognizing the necessity for dredging, he has brought the attention of the Senators and Representatives in Washington and at the State House and also the Department of Public Works to the existing conditions. The Chairman appeared before the Board of Army Engineers and advocated the dredging of the River by the Federal Government, and subsequently appeared before the Department of Public Works and advocated an appropriation by the State for dredging and has had a separate bill filed in the Legislature to provide for this work. A favorable report from the Department of Public Works is anticipated and it is the belief of the Chairman that there may be allocated by the Department of Public Works the sum of $20,000.00. The Legislative Com-

mittee of Land and Harbors has made a favorable report on this project. It will probably be necessary for the town to also make an appropriation, and an article has been inserted in the warrant by the Chairman asking for an appropriation by the town to be used in conjunction with such amount as is allocated by the State. The Chairman believes that it is possible that the Federal Government will eventually contribute funds for the dredging of the River.

9. Bridges.

The Chairman of the Board of Selectmen called the Board's attention to the existing traffic conditions at Choate Bridge, and, at his suggestion, the Board authorized him to contact the Department of Public Works for the purpose of ascertaining the feasibility of widening the bridge without in any way destroying its present architectural design. The Chairman has carried out these instructions and is in hopes that something along these lines will be accomplished shortly.

Attention is also called to the condition of Willow Dale Bridge. The Town of Hamilton is now having surveys made with reference to their portion of the bridge, and the Chairman suggests that the Town of Ipswich cooperate with the Town of Hamilton in making necessary repairs to the Willow Dale Bridge.

10. Clamming Industry.

The Chairman of the Board has noted in the past that articles appearing in the Warrant from time to time with reference to the clamming industry have been considered by some in a spirit of levity. In this connection he desires to state that the clamming industry is a very important source of revenue to the inhabitants of Ipswich and that anything constructive should be entertained seriously. The clammers have organized themselves and are now attempting to improve the conditions, and

the Chairman believes that all possible aid and assistance should be given to this organization to further their laudable efforts.

In closing this report, particularly in view of the fact that it is my individual report, rather than a report of the Board, I deem it only fair to make some explanation for so doing and to call to the attention of the citizens of Ipswich certain facts with reference to the proceedings of the Board of Selectmen during the past year.

It is quite widely known that the present Board has not, at all times, conducted its affairs as I personally consider proper. Credit is always given to the Board as a whole for favorable action, blame for unfavorable action is always visited upon the Chairman. During the past year much of the town business has been transacted by the other two members of the Board at places other than the Town Hall, and, in the absence of the Chairman, he having no opportunity to vote, and no knowledge of such action until subsequently brought to his attention. This is a practice that should cease. The Chairman of the Board is not a believer in star chamber proceedings, but he does believe that there are some matters which should be discussed privately. The action taken thereon, however, he believes the public entitled to. The Chairman has always been a believer in an economical management of public affairs. He does not, however, believe that efficiency should be destroyed for the sake of economy, and particularly is he opposed to action being taken in the name of economy, when, in fact, the so-called economy is not only false but actuated by a desire to reward others by appointment to jobs. For a number of years the Chairman was the W. P. A. Co-ordinator, and in this position, he gained wide experience in handling of W. P. A. Projects. He gained such a recognized position with the officials of the W. P. A. that he was enabled to obtain projects for Ipswich on short notice and thereby maintain a program of work. At the instigation of the other two members of the Board, this office was abolished for

the sake of alleged economy. The Chairman has no objection to abolishing any office for the sake of economy, the question is the advisability of abolishing an office in the name of economy and then making a political appointment of an inexperienced man to the same office. If, by this false economy, the rolls of the idle have been increased, the Chairman feels that he is entitled to be exonerated from all responsibility for such a condition.

To substantiate the above statements with reference to the W. P. A. the following letter is incorporated in this report. This letter speaks for itself and I call attention particularly to the Third paragraph. Upon receipt of this letter, the same was presented by the Chairman to the Board of Selectmen, and the only response he received wat that it was nothing but a form letter.

WORKS PROGRESS ADMINISTRATION
FOR MASSACHUSETTS
OFFICE OF THE ADMINISTRATOR

"John J. McDonough
Administrator

600 Washington Street
Boston, Mass.
February 11, 1938.

"Mr. Brainard C. Wallace, Chairman
Board of Selectmen
Ipswich, Massachusetts
"Dear Mr. Wallace:

"With reference to the Appropriation Bill which has been presented to Congress asking for additional money for the Works Progress Administration, it is expected that this State will have an increase in the number of workers assigned to W. P. A. projects.

"While this office has no direct information as to the number that may be assigned, it was deemed expedient to make a careful check as to the status of projects in each city and town.

"I was disappointed to find that in your Town there is a lack of projects to take care of your present allotment of white-collar workers. Each community should have a reservoir or pool of projects for both white-collar and manual workers and particularly in case we are authorized to increase our load.

"I know I can count on you to remedy this situation and in an endeavor to be of assistance to you, arrangements have been made to have one of our Field Supervisors call on you immediately."

Sincerely yours,

JOHN J. McDONOUGH,

Administrator."

This may be just a form letter and the member of the Board of Selectmen who so characterizes it may consider that it is of no importance, but to the unemployed, it certainly is of great importance. It will be noted that the W. P. A. officials so recognize that it is the Chairman of the Board of Selectmen with whom they feel confident to deal and they have addressed this communication to him knowing that with his past experience and ability to cooperate and prepare projects has in the past eliminated the criticism expressed in the above letter. The phraseology of this letter should be carefully considered by not only the unemployed but by those who have to contribute the funds because it is a very clear indication that the majority of the Board of Selectmen took upon themselves grave responsibility when they saw fit at the expense of the unemployed to dis-

charge the Chairman with his vast experience and in place thereof appoint an inexperienced individual whose only asset to the majority of the Board might be political. In regard to the W. P. A. work for the past few months it is my opinion that there has been a very considerable waste of funds.

I do not intend to in any way imply dishonesty, but simply that the lack of experience and a right understanding of the work to be done has resulted in waste of both Federal and Town funds.

In conclusion let me say that with the exception of such inferences as may be drawn in reading the above report, I have received very hearty cooperation from the Town Boards and Offices to whom I am very grateful, and with whom I hope to be able to cooperate in the future to the end that definite progress and improvement may be made in the community.

BRAINARD C. WALLACE,

Chairman of The Board of Selectmen.

REPORT OF TOWN CLERK

Town Clerk's Office, Feb. 1, 1938.

To the Honorable Board of Selectmen:

I herewith present to your Honorable Board the report of the Town Clerk for the year 1937.

VITAL STATISTICS

Births

During the year 1937 the births numbered 117 a decrease of 20 from the previous year.

Males 67 Females 50

Parents residing in:

Ipswich	87
Rowley	13
Hamilton	6
Newbury (Byfield)	1
Essex	4
Gloucester	1
Boxford	1
Arlington	1
Cutler, Maine	1
Georgetown	1
Manchester	1
	117

Fathers born in:		Mothers born in:	
Ipswich	26	Ipswich	33
Mass.	47	Mass.	49
U. S. A.	11	U. S. A.	10
British Prov.	15	British Prov.	16
Poland	5	Poland	2
Greece	3	Greece	2
Italy	1	Italy	1
Scotland	1	Scotland	1
Ireland	3	Ireland	3
Sweden	1		
Portugal	1		
Unknown	3		

MARRIAGES

Total Number 71

Grooms born in:		Brides born in:	
Ipswich	23	Ipswich	25
Mass.	29	Mass.	29
U. S. A.	6	U. S. A.	12
British Prov.	8	British Prov.	4
Greece	4	Scotland	1
France	1		
	71		71

DEATHS

During the year 1937 the deaths numbered 107 an increase of 5 from the previous year.

Males .... 52 Females 55

The following persons were, at the time of death, over 80 years of age.

Jan. 1—Martha E. Nutting 88 ....

Jan. 2—Christopher Atherley	86	....	....
Jan. 8—James P. Rundlett	80	10	1
Jan. 12—Charles G. Day	87	3	22
Jan. 29—John E. Dodge	82	....	....
Jan. 12—Blanche Howard Wildes	81	5	6
Mar. 14—Martha Mary LeBlanc	82	2	14
Apr. 25—Sarah E. Lakeman	87	....	....
Apr. 12—Mary E. Perley	80	....	....
Jun. 1—Ema J. Perley	84	....	....
May 19—Abbie L. Simmons	86	8	6
May 13—Edward Lynch	83	....	....
Jul. 15—Adeline Burnham	81	4	27
Aug. 5—Annis Garvey Doyle	87	....	....
Aug. 13—Alice I. Lord	82	....	....
Aug. 25—Albert Francis	83	2	7
Aug. 26—Lucy S. Kimball	90	7	0
Oct. 3—Joseph Franklin Ross	86	....	....
Oct. 7—Helen E. Andrews	90	0	26
Oct. 26—Adelia Willcomb	85	3	26
Nov. 5—Horice I. Whipple	82	6	6
Nov. 21—Michael B. Pappalimberis	85	....	....
Nov. 27—Anna F. Nichols	87	6	27
Nov. 6—James Singer	85	....	....
Dec. 14—Khatenig Ishkanian	81	....	....

NOTICE

The attention of parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 46, Section 6 of the Revised Laws. Parents within forty days after the birth of a child . . . shall cause notice thereof to be given to the Clerk of the town or city in which such child is born.

Section 8. A parent . . . who neglects so to do for ten days after the time limited therefor . . . shall forfeit not more than five dollars for each offense.

ATTENTION OF PHYSICIANS AND MIDWIFES IS CALLED TO CHAPTER 280, SEC. 1 ACTS OF 1912

Section 1. Physicians and midwives, shall, within forty-eight hours after the birth of every child in cases which they were in charge, mail or deliver to the Clerk of Registrar of the City or Town, in which the birth occurred, a notice stating the date and place of the birth, giving the street number, if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punished by a fine not exceeding twenty-five dollars for each offense.

I wish to call attention to the following vital statistics:

It is important that these records be correct. If any errors are discovered, the Clerk shall deem it a favor to have them reported at once, so that corrections may be made.

Some of the many reasons why births should be recorded:

To prove legitimacy.

To establish identity.

To prove nationality.

To show when a child has the right to enter school.

To show when a child has the right to seek employment under the Child Labor Law.

To show when a child has the right to apply for a license to operate a motor vehicle.

To establish the right to inheritance to property.

To establish liability to military duty as well as exemption therefrom.

To establish the right to hold public office.

To qualify to hold title to, and to buy and sell real estate.

To prove the age at which the marriage contract may be entered into.

To make possible statistical studies of health conditions.

As required by Chapter 46, Section 15, General Laws of Massachusetts notice is hereby given that the Town Clerk will furnish blanks for returns of births to parents, householders, physicians and registered hospitals' officers applying therefore.

The following licenses were granted through this office:

Auctioneer	2
Amusement	2
Billiard and Pool	2
Bowling Alleys	2
Hawkers and Pedlers	5
Innholders	7
Junk Collector's	5
Motor Vehicle Junk Class 3	2
Motor Vehicle New and Second Class	8
Victualler's	34
Alcoholic Liquors and Wines and Malt Beverages	28
Dogs	322
Hunting	134
Fishing	46
Sporting	32
Citizen Trapping	3
Citizen Minor Trapping	13
Duplicate	3
Lobster—Crab	9
Resident Citizen Minor and Female Fishing	9
Non-Resident	1

For the benefit of the owners and keepers of dogs, the following extract of the General Laws is hereby submitted:

General Laws, Chapter 140, Sections 136A-175

Amended by Ch. 289 of 1932 and Ch. 320 of 1934. Section 137. Licenses and Tags. The owner or keeper of a dog which is three months old or over shall annually, on or before March thirty-first, cause it be registered, numbered, described and licensed for one year from April first following, if the dog is kept in Boston in the office of the police commissioner, or if kept in any other town in the office of the clerk thereof. The license shall be in a form prescribed by the director, upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the conditions expressed therein that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing live stock or fowls. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number, the name of the town issuing such license and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tag shall be lost the owner or keeper of such dog shall forthwith secure a substitute tag from the town clerk, at a cost of ten cents which shall be retained by the clerk unless otherwise provided by law. Any person may bring or cause to be brought from another state or country any dog licensed under the laws thereof and keep such dog in this commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period the foregoing provisions of this section do not apply to such dog.

Section 138. Licenses. The owner or keeper of a dog may at any time have it licensed until April first following; and a per-

son who after April first becomes the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall, when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

I wish in conclusion to thank each and every citizen of the town for their cooperation with this Department. I deeply appreciate the friendliness that I have always experienced with the citizens of Ipswich.

Respectfully submitted,

EDWARD S. COGSWELL,
Town Clerk.

REPORT OF THE BOARD OF PUBLIC WELFARE

To the Citizens of Ipswich:

Once again it becomes the duty of your board to make its annual report and this particular year has been the most trying one in the history of Welfare in Ipswich.

The business recession started in September and from then on there seemed to be a trend toward unemployment. The business concerns here have been practically at a standstill, and the clamming industry has had its problems as well. This particular industry employs a large group of men and when there are "no orders" it means only one thing, that the welfare load is to be increased. The outlook at the present moment does not seem too bright on first sight, that is, as to legitimate work.

The W. P. A. was curtailed early in the season but summer employment helped us out for awhile. Aliens are just plain Out on this kind of work, no more can be certified or employed on W. P. A., Federal, County or State jobs, another addition to the case load.

It is very difficult to estimate requirements for this department because nothing is a fixed figure, no one can foresee ahead the difficulties to be encountered. Conditions all over the world are uncertain, and what is next, no one knows, neither your board nor the tax-payer, nor the unemployed man or woman. The board has tried from every angle to be fair with all concerned and under the trying circumstances of today feels that our expenditures have not increased to any great extent over last year's expenditure considering the increase in case load, 50% over last year.

The Infirmary figure is rather constant and we attribute

this to the capabilities of both Mr. and Mrs. Dorr. Here, too, we have had a hard year with more people to serve than for some time, and the service has had to be carefully supervised.

The various Town Departments have worked with us very cordially and we extend to them our thanks.

Mr. Wallace has given assistance to the Welfare Department whenever possible under his administration as Co-ordinator, and was looking always toward the case load decreasing in order that the expenditure would be relieved on Welfare cost.

Mr. Wood has given equally pleasing cooperation with the board both as to the trucking whenever possible for our commodity store and on employing our men.

We regret very much the loss of our Agent, Mr. Charles G. Hull, who has been in Town Service a good many years, having been connected with this department in one way or another for the past twenty years. We are going to miss his valued service and kind favors of which there were many to persons in all walks of life.

Respectfully submitted,

WALTER F. POOLE, Chairman

CHARLES V. HILLS

BESSIE F. DAWSON

WELFARE DEPARTMENT

Appropriation and Expenditures 1937

Appropriation	$35,000.00		
Additional Approp. Nov.	10,000.00		
Refunds	38.98		
	45,038.98		
Expended			$45,038.75
Approp. and Refunds	45,038.98	Unpaid Bills	4,676.68
Unpaid Bills	4,676.68	Unexpend. Bal.	.23
	49,715.66		49,715.66

Cost $49,715.43 of Welfare 1937.

Reimbursements	$10,307.14
Net Cost	39,408.29

INFIRMARY

Appropriation	5,980.00
Expended	5,972.84
Unexpended Bal.	7.16
	$5,980.00

BOARD OF PUBLIC WELFARE

Infirmary Budget, 1937 — Comparison of Inventories

	January 1, 1937		January 1, 1938	
	No.	Value	No.	Value
Cows	11	$1,025.00	17	$1,530.00
Bulls	2	90.00	2	95.00
Heifers	8	390.00	1	35.00
Horses	3	400.00	3	400.00
Fowl	75	75.00	80	80.00
Geese	5	10.00		
Hogs	2	65.00	2	50.00
Carts and Wagons	5	200.00	3	185.00
Trucks	1	150.00	1	140.00
Spreader	1	60.00	1	60.00
Mowing Machine	1	70.00	1	70.00
Plows	3	60.00	3	60.00
Cultivators	3	25.00	3	25.00
Horse Hoe	1	6.00	1	6.00
Hay Fork	1	55.00	1	55.00
Harrows	4	75.00	4	75.00
Horse Rake	1	60.00	1	60.00
Potato Digger	1	2.00	1	2.00
Sled	1	18.00	1	18.00
Drag	1	9.00	1	9.00
Roller	1	25.00	1	25.00
Wheelbarrow	1	10.00	1	10.00
Tedder	1	16.00	1	16.00
Tools		150.00		150.00
Harness and Blankets		65.00		65.00
Dairy Utensils		40.00		40.00
Scales		18.00		18.00
Grind Stone		10.00		10.00
Winnowing Machine		10.00		10.00
Sprayer		50.00		50.00
Engines		60.00		60.00
Pump Jack		8.00		8.00
Wood Saw		16.00		16.00
Lawn Mower		8.00		6.00
Water Tank		60.00		60.00
Auto Water System		600.00		600.00
Furniture and Bedding		900.00		900.00
Ranges, Fixtures, Lights		700.00		700.00
Heating Plant		1,400.00		1,400.00
Grinder		15.00		15.00
Blocks and Ropes		20.00		20.00
Road Scraper				25.00

BOARD OF PUBLIC WELFARE

Inventory of Produce, Supplies, etc.

	1937	1938
Hay	$900.00	$1,125.00
Grain	80.00	75.00
Salt Hay	75.00	145.00
Wood	125.00	120.00
Coal	70.00	45.00
Potatoes	75.00	75.00
Onions	10.00	8.00
Carrots	35.00	40.00
Turnips	100.00	200.00
Squash	45.00	16.00
Salt Pork	35.00	40.00
Beans	30.00	20.00
Beets	50.00	37.00
Parsnips	8.00	20.00
Canned Vegetables and Fruit	100.00	115.00
Groceries	60.00	65.00
Apples		20.00
Largest Number Inmates, 1937		17
Number January 1, 1938		11
Average Number, 1937		8
Total Income, 1937		$1,847.30

REPORT OF THE BOARD OF HEALTH

To the Citizens of Ipswich:

Following is a list of contagious diseases reported to the Board during the past year.

Anterior Poliomyelitis	7
Chicken Pox	8
Dog Bite	6
Measles	50
Suppurative Conjunctivitis	1
Lobar Pneumonia	4
Scarlet Fever	12
Pulmonary Tuberculosis	9
Septic Sore Throat	1
Typhoid Fever	1
Whooping Cough	9

This, no doubt, has been one of the busiest in several years for this department in which many important matters came up. Our communicable diseases ran above normal, especially Infantile Paralysis and Tuberculosis, which were very costly but necessary.

Immediately after the organization of our Board it was decided to draft new Health Rules and Regulations, which we felt were badly needed. It was found upon investigation that unless this department approved and adopted Health Rules and Regulations at their first meeting in January, this Board had no power in enforcing Town Health Laws. Although these Regulations have been an added cost to this department they have greatly helped us in carrying out our duties more successfully.

During our drafting of rules and regulations the question of Plumbing Laws, came before us. It was felt this matter should

be looked into. A public hearing was held on April 29, 1937, at which time Mr. James C. Souter of the State Board of Plumbing Examiners, was present to answer questions and to help outline Regulations, if they were adopted. Although no action was taken by the Board many important issues were brought forth. One is that this department could adopt Plumbing Regulations, without the vote of the Town to which we are opposed. If in the near future this question arises, we feel that the voters of the Town should act on such an important question.

Because of the prevalence of rabies and rabid dogs in this area, the Board undertook to hold a dog clinic for the purpose of innoculating them against this disease. We were indeed pleased with the interest shown by the citizens of Ipswich, as this was one of the most successful clinics in Essex County. A total of 135 dogs were innoculated. We recommend that at least one of these clinics be held annually.

We wish to call your attention to the change in State Law in regard to rabid dogs. "That a city or town furnishing anti-rabic treatment shall be reimbursed by the county in which the biting occured out of the dog fund—the cost in each case not to exceed $50. However, a city or town shall not be entitled to reimbursement from the County unless the dog involved is licensed at the time he bites or otherwise exposes to rabies the person who undergoes treatment."

The Division of Child Hygiene held monthly clinics at which 117 children were examined 68 were found to have defects. We recommend that this work be continued.

This department had to ask for an emergency appropriation in November 1937, because of the increase in communicable diseases, not only in Ipswich but out of Town cases which had Ipswich settlement. We had several cases which were cared for by this department and for which the Town was reimbursed. The increase in Tuberculosis was no doubt the worst

burden, but we were very fortunate in receiving $5.00, subsidy a week in all but three cases for which the Town is reimbursed. If one will stop and consider these facts the outlay of money although large was not as bad as appears.

We with to thank our Town Counsel Hon. George A. Schofield who so generously helped us in drafting our regulations and advising us on legal points during the past year, and those who appreciated our efforts.

Respectfully submitted,

PAUL M. JODOIN, Chairman,

LAWRENCE M. KING

FRANK L. COLLINS, M. D.

MILK INSPECTOR'S REPORT FOR 1937.

To the Board of Health,

Gentlemen:

I herewith submit the following report for the year ending December 31, 1937.

Number of licenses issued for sale of oleomargarine	6
Number of licenses issued to milk dealers	46
Number of samples of milk tested for butter fat	150
Number of samples of milk tested for solids	118
Number of samples of milk tested for bacteria	102
Number of samples of milk tested for sediment	149
Number of times Pasteurizing Plants inspected	45

Respectfully submitted,

EBEN B. MOULTON,

MILK INSPECTOR.

SANITARY AGENT'S REPORT, 1937.

To the Board of Health,

Gentlemen:

I herewith submit the following report for the year ending December 31, 1937.

Complaints received and investigated	164
Contagious disease cards posted	8
Notices sent to abate nuisances	12
Cesspool and vault licenses issued	2
Tallow and soap grease licenses issued	5
Licenses to keep pigs	3
Licenses to collect garbage	1
Licenses to manufacture ice-cream	3
Pasteurizing licenses issued	3
Milk producers permits	18
Dairies inspected	18
Slaughtering inspection—beef	1

Respectfully submitted,

EBEN B. MOULTON,

Agent Board of Health.

REPORT OF POLICE DEPARTMENT

To the Honorable Board of Selectmen:

Gentlemen:

I have the honor to submit to you the report of the duties performed by the Police Department of Ipswich for the year ending December 31, 1937.

Total number of arrests:

January	20	
February	21	
March	18	
April	18	
May	36	
June	48	
July	32	
August	29	
September	22	
October	48	
November	23	
December	22	
Total Arrests		337

Classification of Crime:

Assault	9
Attempted rape	1
Allowing improper person to operate	1
Bastardy	2
Breaking and entering	10
Breaking glass in street	1
Delinquent	10
Disturbance of peace	3
Disorderly conduct	2

Drunkenness	134
Larceny	17
Leaving scene of accident without making self known	3
Lewdness	1
Non Support	10
Operating, so as to endanger	7
Operating without license	7
Operating under the influence of liquor	24
Operating unregistered car	2
Operating uninsured car	1
Receiving stolen property	3
Ringing false fire alarm	1
Speeding	2
Violation clam laws	13
Violation game laws	6
Violation labor laws	15
Violation laws of the road	17
Violation town by-laws	6
Violation milk laws	1
Vagrants	28
Total	337

Disposition of cases:

Appealed	9
Committed to Industrial School	1
Committed to Lyman School	3
Defaulted	2
Discharged	27
Dismissed	1
Filed	104
Fined	60
Held for Grand Jury	9

Pending	5
Probation	21
Released	54
Sentenced — Committed	14
Sentenced — Suspended	21
Turned over to outside police	6
Committed to Danvers State Hospital	9
Total	337

Miscellaneous:

Assistance rendered to persons in distress	22
Automobile accidents investigated by police	80
Automobile license revoked and suspended	49
Automobile registrations revoked	28
Automobiles transferred	1769
Animals struck by automobiles	40
Ambulance calls	86
Buildings reported entered	36
Buildings found open and secured	67
Complaints investigated by police	2140
Children before Juvenile Court	15
Children lost, returned to parents	12
Dogs gassed or shot	63
Fire alarms answered	29
Hours special police duty	5003
Miles patrolled by cruising car	41,910
Miles covered by ambulance	520
Persons struck by automobiles	18
Persons reported injured	69
Persons reported bitten by dogs	7
Stolen automobiles recovered	6
Street lights reported out	40
Summons served by police	104

Telephone calls in	3802
Telephone calls out	1501
Telephone calls, local	3695
Telephone complaints	458
Telephone calls from outside police	283
Telephone calls to outside police	134
Telephone calls from out of town	730
Warrants served by police	15

Inventory of Police Department:

Automobiles	1
Badges	18
Clubs	7
Dragiron sets	1
Flashlights	10
Gas club	1
Gas guns	1
Handcuffs	9
Pistols	8
Riot guns	1
Searchlights	1

Respectfully submitted,

WILLIAM E. GARRETT,

Chief of Police

LEGISLATIVE ACTS ADOPTED BY THE TOWN OF IPSWICH

Sept. 15, 1890 Accepted an act passed June 4, 1890 viz: Chapter 386 Acts of 1890 authorizing the town to print and distribute ballots for the town election at their own expense.

April 4, 1892 Accepted provisions of act of the Legislature of 1882 relative to laying out public parks.

March 3, 1892 Accepted Chap. 50 of the public statutes, Sec. 20-24 inclusive relating to laying out sidewalks.

Feb. 19, 1894 Accepted Chap. 313 acts of 1890 and extended by Chap. 145 Acts of 1893 . . . Act to supply town of Ipswich with water.

March 19, 1894 Accepted Chap. 417 sec. 268 acts of 1893 for the election of a separate board of Assessors.

March 19, 1894 Accepted same act providing for the election of a separate Board of Overseers of the Poor.

May 27, 1901 Accepted Chap. 370 Sec. 1 . . . The right to manufacture heat, light and power for the inhabitants of the Town of Ipswich.

Jan. 27, 1902 Accepted Chap. 482 acts of 1901, to elect a Town Clerk.

May 14, 1902 Accepted Chap. 33 R. L. sec. 28 . . . Electing Field Drivers.

May 14, 1902 Accepted Chap. 50 R. L. sec 1-9 . . . Betterments in laying out streets and highways.

Jan. 23, 1907 Accepted Chap. 11 sec. 339 R. L. . . . Election of Selectmen.

March 18, 1907 Accepted Chap. 502 Acts of 1906 . . . Appointment of school physician.

March 11, 1908 Accepted Chap. 186 Acts of 1907 . . . Payment to widow of deceased Firemen.

March 31, 1911 Accepted Chap. 122 R. L. . . . Appointment of wire inspector.

June 23, 1911 Accepted Chap. 624 acts of 1910 . . . Town Accountant Act.

Nov. 5, 1912 Accepted Chap. 503 acts of 1912, relating to pensioning laborers in the employ of Cities and Towns.

Nov. 4, 1913 Accepted Chap. 807 acts of 1913 . . . Workmen's Compensation.

Nov. 3, 1914 Accepted Chap. 217 Acts of 1914 . . . Laborers' vacations.

Nov. 3, 1914 Accepted Chap. 688 Acts of 1914 . . . Saturday half holiday.

Nov. 3, 1914 Accepted Chap 790 Acts of 1914 . . . Party enrollment at Primary elections.

May 9, 1916 Accepted Chap. 59 Acts of 1916 relating to town meetings and election of town officers.

July 22, 1918 Accepted Chap. 293 Acts of 1916 . . . Jitney Act.

March 1, 1920 Accepted Chap. 23 Gen. Acts of 1917 . . . . . Licensing coffee houses.

July 19, 1923 Accepted Chap. 391 Acts of 1923 . . . Collection of water rates.

Oct. 14, 1923 Accepted Chap. 66 Acts of 1923 . . . . Extending Treasurer and Collector's term of office from one to three years.

March 10, 1924 Accepted Chap. 41 G. L. secs. 73-81 . . . Establishing Board of Survey for the town.

June 29, 1926 Accepted Chap. 114 G. L. sec. 28 . . . Accepting title to Cemetery Lots.

Dec. 22, 1927 Accepted Chap. 147 G. L. 32-47 inclusive . . . Licensing boxing matches.

Dec. 22, 1927 Accepted Chap. 710 Acts of 1912 as amended by Chap. 307 Acts of 1927 . . . clams for bait and family use without permit.

March 2, 1931 Accepted Chap. 406 Acts of 1928 amending Chap. 136 sec 2 G. L. Sunday Sports Law.

March 4, 1935 G. L. Chap. 31 sec 48 . . . . Civil Service for regular police.

March 4, 1935 G. L. Chap. 31 sec. 49 . . . . Civil service for chief of police.

March 2, 1936 G. L. Chap. 31 sec. 48 . . . . Civil service for regular Fire Department.

March 1, 1937 Accepted Chapter 16 of the Acts of 1937, Authorizing a board of Trustees to manage land of Town of Ipswich at Great Neck.

Sept. 2,1937 Accepted Chapter 77, of Acts of 1937, Absentee voting at Regular Town Elections.

Sept. 2, 1937 Accepted Chapter 98, of Acts of 1937, Burley Fund, Relative to disbursements and investments thereof.

Nov. 1, 1937 Accepted Chapter 139, Secs. 1 - 3 inclusive, G. L. Relating to burned and dilapidated and dangerous buildings.

Jan. 24, 1938 Voted to adopt a Planning Board of five members to be elected at the Annual Town Meeting March 14, 1938. Planning Board adopted under G. L. Chap. 41 secs. 81-F to 81-J inclusive as amended and added to by Chap. 211 of the Acts of 1936.

WILLIAM F. HAYES, CHAIRMAN

WALTER E. CALLAHAN, SECRETARY

BERNARD M. SULLIVAN

WILLIAM E. GARRETT

GEORGE A. SCHOFIELD

LIST OF JURORS

Abbott, Charles E., 54 County Road	Leather Worker
Atherley, Samuel W., 18 Fruit Street	Salesman
Arthur, Charles M., Turner Hill	Superintendent
Bayley, Samuel S., 28 Water Street	Fisherman
Beaulieu, Euclide, Kimball Avenue	Carpenter
Benedix, George W., 10 Maple Avenue	Clerk
Blake, Howard J., 17 High Street	Undertaker
Bolles, Chester A., 15 Turkey Shore Road	Broker
Bouchard, George H., 21 No. Main Street	Knitter
Bournazos, Anthony, 39 Estes Street	Clerk
Boylan, Arthur E., 80 Central Ctreet	Clam Dealer
Brown, Walter G., 109 High Street	Gardener
Carey, Timothy F., 4 Mt. Pleasant Ave	Clerk
Chadbourne, Llewellyn, Agawam Avenue	Machinist
Chapman, Albert W., Central Street	Chauffeur
Cole, Harmon, 36 High Street	Knitter
Cressey, Joseph T., Fellow's Road	Farmer
Cromar, Wallace, 44 Market Street	Stone Cutter
Cronin, Frederick E., Maple Avenue	Grocer
Dodge, Raymond L., 6 Hovey Street	Painter
Dolan, Harry M., 4 Hovey Street	Salesman
Dunbar, Horace, Newmarch Street	Janitor
Dupray, Wilbur E., 90 High Street	Produce
Ewing, Earl M., 31 County Street	Clerk
Gordon, George F., Essex Road	Florist
Grenache, Joseph A., High Street	Salesman
Halligan, Albert N., 9 County Street	Fisherman
Haskell, Harold K., Summer Street	Chauffeur
Heard, Roger A., Linebrook Road	Farmer
Hebb, Horace E., 71 High Street	Carpenter
Henderson, Walter E., 6 Warren Street	Salesman

Hills, John P., 73 Central Street	Knitter
Hills, Robert D., 41 High Street	Knitter
Hodgkins, Richard S., 76 East Street	Clerk
Horsman, Tomas W., 4 Brown Street	Mill Operator
Howe, Lincoln F., High Street	Laborer
Jewett, Maynard C., 19 Fruit Street	Clerk
Kobos, John A., 16 Peatfield Street	Clerk
Lane, Maynard W., Fellow's Road	Dairyman
Levesque, Laurien A., 39 Topsfield Road	Clerk
Mansfield, John G., 120 High Street	Custom's Inspt.
Mayes, George H., 25 Topsfield Road	Foreman
Merson, Henry, 22 East Street	Stone Cutter
Morin, Joseph W., 16 Lafayette Road	Truck Driver
Mosher, Albert E., 10 East Street	Machinist
Murray, Edwin P., 5 Warren Street	Knitter
McGilvary, Fred, 41 Summer Street	Fisherman
Perkins, Francis J., 85 East Street	Salesman
Reedy, Guy A., 25 Kimball Avenue	Mason
Reilly, John J., Linebrook Road	Laborer
Roper, Harold G., Kimball Avenue	Knitter
Ross, Francis G., 2 East Street	Salesman
Ross., Walter P., 51 East Street	Crossing Tender
Shaw, Henry, 70 East Street	Fisherman
Sheppard, Lionel, Labor-in-Vain Road	Manager
Smith, Frank E., Mill Road	Farmer
Somers, Henry, 6 Burley Avenue	Clerk
Spencer, Bernie E., 115 High Street	Mashinist
Stevens, Frank A., Mt. Pleasant Avenue	Plumber
Stone, Ernest, 5 Hovey Street	Superintendent
Wallace, Brainard C., North Main Street	Manager
Weigzyn, Stanley, 35 Linebrook Road	Mashinist
Whittier, Ross H., 10 Linden Street	Collector

REPORT OF THE PARK COMMISSIONERS

To the citizens of Ipswich:

We hereby submit the following report:

The work of this department varies but little from year to year, and the usual routine has been carried on as systematically as possible.

In general, the lawn areas of the town are in very good condition. This has been brought about largely through the application of fertilizer each year for several years. The dry spells, however, usually encountered during the hot weather, keep many spots from growing a good solid turf. This is particularly noticeable on the North Green where numerous outcroppings of ledge indicate shallow soil.

Each year considerable damage is caused by young children who use the Memorial plot on the North Green as a playground particularly during the evenings. There is sufficient room elsewhere on the Common for the activities of the young folks and we urge more co-operation on the part of parents with regard to this problem.

Both flag staffs in the center of town were given two coats of paint during the past season at considerable extra expense. Two of the four cannonball foundations were also rebuilt with new cement. This coming season it will probably be necessary to rebuild the other two. No special appropriation was asked for in making these repairs and the expense was absorbed in the regular appropriation.

During 1938 it will be necessary to resurface the walk leading from the triangular shaped plot on the hill to the front door of the North Church. For many years the lower end of this walk has been hard surfaced, but is now badly heaved, with several varieties of weeds flourishing within it. The upper end of the walk has been maintained with cinders, and due to its

sharp incline, is badly washed with every heavy rain. We recommend a new hard surface the entire length of the walk.

Due to the above mentioned work to be done along with the regular routine work we feel that the same amount of money should be appropriated as last year.

Respectfully submitted,

C. GARDNER CAVERLY
HENRY S. BOWEN
SAMUEL C. GORDON
Park Commissioners.

REPORT OF MOTH SUPERINTENDENT

To the Board of Selectmen:

I herewith submit my fourth annual report as Superintendent of the Moth Department.

The year 1937 showed a tremendous increase in the gypsy moth infestation in several parts of the town. Large tracts of woodlands were badly defoliated, and in some sections the defoliation was complete. Many of our public shade trees adjacent to these infested lands were likewise badly damaged. Most of the feeding took place in the western and northwestern areas of the town. In general, the varieties of trees which suffered from the ravages of this insect included the oaks, beeches, birches, poplars, willows, larches, pines, and to a certain extent, the elms and maples.

Most of the control work of this department was carried on on public property, although considerable more private work was done this year than last, which means that a larger amount will be returned to the town.

A survey of the privately owned woodlands indicates a fairly heavy deposit of egg clusters of the gypsy moth, which is likely to mean another serious outbreak next year.

At the present time this department is waiting for a W. P. A. project to start to control the anticipated outbreak by creosoting the egg clusters during the remainder of the winter. The project has already been approved by the Federal government.

Last winter and spring a Federal Browntail project greatly assisted us in the control of the browntail moth problem. Five men and a foreman were employed for several months throughout the town cutting the webs in which these insects pass the winter. Much good work was accomplished by means of the project as the number of browntails was greatly lessened for the

past season. In all, approximately twenty-six thousand webs were cut.

Among other insect pests this department must fight each year should be included the satin moth, which feeds on poplars and willows, but were not present to any extent this year; the elm leaf beetle, of which there was a slight increase over last year; the tent-caterpillar and cankerworm. Although the tent caterpillar was prevalent in most sections of the town, no great amount of damage was caused by it. Likewise, the cankerworm infestation was not as serious as in former years.

This year I feel it would be advisable to ask the town for a new shade tree sprayer, the old one having completed twenty-five years of faithful service, it has reached a point where expensive repairs will have to be made on a completely worn out machine. I am recommending the same make of machine, Fitzhenry-Guptill, having practically the same specifications as those of the old machine. This modern outfit is built on skidboards and can be quickly rolled in and out of the body of the present ton and a half truck of the department. The total cost of the machine will not be more than $1185.

Respectfully submitted,

C. GARDNER CAVERLY,

Superintendent of Moth Suppression.

TREE WARDEN REPORT

To the Citizens of Ipswich:

I herewith submit my fourth annual report as Tree Warden.

A considerable amount of pruning was accomplished this year on our shade trees. Nevertheless, there was much more that should have been done if the necessary funds had been available.

During the early fall a large amount of line clearing was done for the Municipal Light department and the Fire department, and I wish to express my thanks to Mr. Mallard of the Light department and to Mr. Smith of the Fire Department for their cooperation in this work which is so necessary.

Two trees were removed from the highway this year. The old elm standing adjacent to the Strand theatre, which had been in a dying condition for several years, and a small ash tree that interfered with the road construction on Topsfield Road, due to its close proximity to the highway.

During the past season approximately seventy shade trees have been planted on several of our rural streets, most of which are in a thriving condition. A large number of them were paid for out of the Martha I. Savory Fund. This fund was left to the town to be used for the purpose of beautifying Ipswich with the best of trees and shrubs.

On Argilla Road Mr. S. M. Merritt purchased thirty trees and presented them to the town that they might be planted in that vicinity. This gift was greatly appreciated by he Tree Warden Department. Unfortunately the soil conditions were such that a few of the trees did not respond to transplanting, and will have to be replaced.

It is with growing concern that I say many of our older shade trees are in a state of disrepair and should be made safe

through pruning, cabling and bolting. This work costs money, and each year only a small proportion of the trees receive the attention they should have, because of insufficient funds. On several occasions an argument has been advanced to the effect that we would be better off if these old shade trees could be cut down, thereby doing away with the cost of repairing them. To my mind this is a mistaken notion for several reasons: First, many of them are situated very close to private dwellings, to highways and electric light lines, which would make the cost of removing them very expensive. Ipswich is one of the oldest towns in New England and has a right to her old trees as long as they can be made safe; this could be done at a cost that would be several times less than the cost of removing them.

During the year I have attendedd both the annual and the summer meetings of the Massachusetts Tree Wardens Association and have gained much useful information.

I would like to take this opportunity to thank all of those who have shown an interest in the work of this department and hope this interest will increase from year to year.

Respectfully submitted,

C. GARDNER CAVERLY,

Tree Warden.

REPORT OF FOREST WARDEN

To the Honorable Board of Selectmen:

Gentlemen:

The following is the report of the Forest Warden for the year 1937:

Number of woods, grass and brush fires	59
Number of Acres burned	80

The largest fire was at Great Neck and burned 30 acres, and threatened nearby cottages.

Supplies on hand:

Knapsack pump cans	10
Fibre brooms	36
Shovels	12

We wish to take this opportunity to thank the Topsfield and Rowley Fire Departments and all other persons who aided us in extinguishing fires.

Respectfully submitted,

GEORGE W. BROWN,

Forest Warden.

REPORT OF THE CLAM COMMISSIONERS

To the Board of Selectmen:

Ipswich, Mass.

The following is the report of the Clam Commissioners for the year ending December 31, 1937.

The condition of the flats in the town are still in very good shape. There are plenty of small clams in the flats and in many cases too many to grow to good advantage. A large area was closed again this year and though it was successful it was not as good as other years, due to the fact that another seeding came in over the flats and they could not grow. We recommend closing of the same area next year.

There were 315 permits issued on December 31, and this number will probably be increased to 350 by the end of May.

There were more violations this year than for many years. Most of them being people from other towns. We again thank the local diggers for their cooperation.

We had a green crab project last winter and we cleaned practically every bank in Ipswich and we exterminated many hundreds of thousands. We think that this work should be carried on every year. We believe that a fee should be charged for permits.

We wish to thank the Police Department, the Board of Selectmen, the Town Counsel and all others who have helped to make the year 1937 successful.

HENRY SHAW, Chairman,
HENRY S. BOWEN
THOMAS A. ROBERTS.

REPORT OF SEALER OF WEIGHTS AND MEASURES

To the Honorable Board of Selectmen:

Gentlemen:

I hereby submit the report of the office of Sealer of Weights and Measures, as submitted by my good friend the late William A. Stone, and Deputy Sealer Maxwell of Hamilton for the year ending December 31, 1937.

It should be understood by the citizens of Ipswich that the Town of Ipswich has no jursidictions in setting up Standards of weights and measures. This is done solely and entirely by the State Department of Standards. The fees that are charged are determined by the same department and is turned over to the Town Treasurer.

We have in our local department several sets of scales, balances, and weights, the largest and most expensive being the property of the State. All cities and towns have these sets for the protection of the buying public.

I being a new appointee in this very important position, readily will admit that I have a great deal to learn, and I appreciate very much the cooperation of all the Town officials in assisting me in this task, for which I am very grateful. I also wish to express my gratitude to Mr. McBride, the Director of Standards, for his cooperation in sending State Inspector Jones down on several occasions to assist, teach, and instruct me in the fine workings of this Department. I feel quite certain following his instructions that it is impossible to go wrong. In case of an emergency at any time Inspector Jones stands ready to assist me to attend to the duties of this Office.

I stand ready at all times to act swiftly on any and all complaints pertaining to my Office, because a great deal of damage can be done in a short space of time to the public at large. I in-

tend to do my work earnestly, honestly, and fearlessly, to the best of my ability.

Respectfully submitted,

WILLIAM J. H. EWING,

Sealer of Weights and Measures.

DEPARTMENT OF SEALER OF WEIGHTS AND MEASURES

IPSWICH, MASS.

To the Honorable Board of Selectmen:

Gentlemen:

I have the honor to submit to you the report of the Department of Weights and Measures for the year ending December 31, 1937.

	(A)	(S)	(NS)	(C)
SCALES				
Platform over 5000		5		
Platform 100 to 5000		10		
Counter 100 or over		2		
Counter under 100		16		
Spring over 100		4		
Spring under 100	3	30	4	1
Computing over 100		1		
Computing under 100	3	32		1
Personal Weighing		10		
Prescription		1		
WEIGHTS				
Avoirdupois	8	116		
Apothecary		12		
Metric		12		
CAPACITY				
Liquid		60	22	
Dry		1		
AUTOMATIC MEASURING DEVICES				
Meters 1'' inlet		1		
Gasoline Measuring Pumps	2	50	5	1

Oil Measuring Pumps		19	22
Grease Measuring Pumps		2	
Quantity Measure on Pumps	2	88	
Leather Measuring Devices		1	
Yard Sticks		10	

FEES COLLECTED

Sealing Fees	$64.93	
Adjusting Fees	1.70	
Paid to Treasurer Total		$66.63

Respectfully submitted,

ERVING O. MAXWELL

Deputy, Sealer of Weights and Measures.

In Memorium

WILLIAM A. STONE

December 13, 1937

Sealer of

Weights and Measures

REPORT OF SUPERINTENDENT OF STREETS

Ipswich, Massachusetts.

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the annual report of the Highway Department for the year ending December 31, 1937.

Tabulation of Time Equipment Worked

Equipment	Miles	Hours	Gals. Gas	Qts. Oil
Truck No. 1	11958	2162½	1487	69
Truck No. 2	11554	2160½	1468	65
Rome Grader	1695	978½	1896	84
Tractor No. 1		24	36	8
Tractor No. 2		418½	475	26
Cletrac Tractor		49	113	16
Loader		338	68	6
Roller		492	682	23
Mixer		108	81	3

Equipment	Hours Plowed	Other Hours	Rate	Total
Truck No. 1	12		$2.50	$ 30.00
Truck No. 1		2150½	1.00	2150.50
Truck No. 2	12		2.50	30.00
Truck No. 2		2148½	1.00	2148.50
Rome Grader		978½	1.50	1467.75
Tractor No. 1	10		2.00	20.00
Tractor No. 1		14	1.00	14.00
Tractor No. 2		418½	1.00	418.50

Cletrac Tractor	8		3.00	24.00
Cletrac Tractor		41	1.50	61.50
Loader		338	.50	169.00
Roller		492	1.50	738.00
				$7271.75

Inventory

1	Pair Blankets	$ 4.00
1	Cart, Two Horse	25.00
1	Cart, Watering	50.00
1	Crawler, Tread and Sargent Plow	100.00
6	Drags, Road	250.00
1	Drag, Stone	10.00
1	Forge and Anvil	35.00
7	Thousand Ft. of Snow Fences	900.00
1	Grader, Whier	300.00
1	Grader, Rome	4000.00
1	Kettle, Tar	35.00
1.	Loader, Gravel	700.00
4	Machines, Road	250.00
1	Mixer, Cement	300.00
2	Plows, Road	50.00
5	Plows, Blade Snow	900.00
1	Plow, V-Shaped Snow for Truck	150.00
1	Plow, V-Shaped Snow for Tractor	1000.00
1	Plow, Sidewalk, Snow Tractor	250.00
6	Plows, Sidewalk, Snow	250.00
1	Roller, Stone, Two Horse	25.00
1	Sweeper, Two Horse	150.00
6	Screens, Gravel	30.00
1	Shovel, Scoop Tractor	20.00
2	Tractors, Fordson	200.00

1 Tractor, Cletrac	2500.00	
2 Trucks, Dump	800.00	
1 Truck, Pickup	500.00	
1 Wagon, Oil	50.00	
1 Sanding, Machine	75.00	
		$18334.00
Oother Tools and Supplies	2872.29	
		$21206.29

The general maintenance has varied from other years as different seasons create different disturbances. There were 36817 gallons of Asphalt & Tar applied to the streets, covering approximately 110,451 square yards.

Several new streets were treated, namely: Burliegh Avenue, Broadway Avenue, Pleasant Street, Spring Street and a Section of Brown Square.

The new grader purchased in the spring has been a worthwhile investment for the department in widening roads, scraping and caring for side ditches for drainage on the rural districts.

The Cletrac Tractor and Sargent Snowplow have proven very satisfactory on the minor tests they have been called out to do, and are well equipped for much harder tasks.

The two Chapter 90 Projects—Mill Road and Topsfield Road were started but it being so late in the season before the Town was authorized to start construction, on either project, and as cold weather set in, it was not deemed advisable to continue operations. The remainder of the work may be completed after the roads have settled in the spring.

On Mill Road the loam and clay were excavated, drainage

installed where needed, then gravelled, and then a four inch layer of stone laid, after which a two inch layer of Class I. Bituminous Concrete was laid for twelve hundred feet, which has proven very satisfactory.

Topsfield Road was excavated where needed, drainage installed at different sections, and then gravelled at various depths for thirty-five hundred feet. This section when ready to finish will need a priming coat of tar and then a two inch layer of stone, mixed in place type top.

I recommend that the Town apply for Chapter 90 assistance from the State and County on the same basis as last year, to complete Mill Road of ClassI. Bituminous concrete, and a section on Topsfield Road of a two inch mixed in place top.

Respectfully submitted,

FRANCIS E. WOOD,

Superintendent of Streets.

REPORT OF THE FIRE DEPARTMENT

To the Board of Selectmen:

Gentlemen:

The following is the report of the Engineers of the Fire Department for the year 1937.

1937 Report

Bell alarms	35
Still alarms	104
Totals	139

These included:

59	Grass and woods fires
16	House fires
9	Dump fires
17	Chimney fires
3	Oil burner fires
4	Oil stove fires
5	Auto and truck fires
4	False alarms
2	Drowning accidents
20	Other calls

Alarms sent in from street boxes 14

Box alarms transmitted from the station 21

13,750 feet 2½ inch hose laid.

1,250 feet 1½ inch hose laid.

393 feet of ladders used.

Booster tank water 2,300 gallons used.

Chemicals used 250 gallons.

Water cans used 36 times.

Brooms used 22 times.

Engine 2 pumped 10 hours.
Engine 1 pumped 4 hours.

Engine runs:

Ladder truck made 42 runs.
Engine 1 made 33 runs.
Engine 2 made 50 runs.
Engine 3 made 63 runs.
Total mileage 377.2

Principal causes of fires where loss was sustained:

Chimney and smoke pipe fires	3
Children and matches	1
Oil stove	2
Electric wires	2
Overheated furnace	1

The property loss by fire for the year 1937 is approximately $6,500 which is very small when compared with the loss in recent years. The exact amount cannot be determined as there are some losses that have not been adjusted at this time.

At the present time the apparatus in use is:

Eng. 1— 500 gallon White Triple combination.
Eng. 2—1000 gall Seagrave Triple combination.
Eng. 3— White combination hose and chemical.
Ladder 1—Sanford Ladder Truck with 150 gallon booster tank and pump of 75 gallon capacity.
One two wheel chemical tank at Little Neck.
4500 ft. of 2½ in. hose.
400 ft. of 2½ in. hose, second grade.
500 ft. of 1½ in. hose.

Fire alarm system consisting of twenty-three street boxes, one transmitter, one air compressor, one air whistle, one whistling machine, and all other equipment to maintain it in good working order, at all times. We intend during the year to install some red lights over more of the fire alarm boxes.

The air compressor used to supply air for our fire alarm whistle broke down so that it was necessary to purchase a new one at an approximate cost of $200.00.

New plates were purchased for our fire alarm batteries as the old ones were too far gone to be affective.

This necessary expense will have to be taken care of out of our 1938 appropriation as all our trouble with the compressor and batteries occurred since the first of the year.

We recommend the purchase of hose this year and we recommend new rear tires for the ladder truck.

We wish to also call to your attention that the large doors of the apparatus room will soon have to be replaced and we recommend that over head doors be used.

We feel that if Engine 3, the White Combination, could be replaced with a more powerful and faster machine, equipped with a 150 gal. capacity booster pump and a 200 gal. tank, the efficiency of the Department would be greatly increased, as this machine would be used for brush, woods and grass fires, as well as answering other alarms, as it would be a lighter machine and more adapted to that kind of work. We figure a machine of this kind with the necessary equipment could be purchesed for a sum not exceeding $2,000.00.

There will be an article in the Town Meeting Warrant providing for action in this matter.

Respectfully submitted,

EDWARD H. SMITH

SAMUEL W. ATHERLEY

LIONEL SHEPPARD

Engineers of the Fire Department.

REPORT OF THE DISTRIBUTION OF FOOD AND CLOTHING BY THE FEDERAL SURPLUS COMMODITY DIVISION FOR THE YEAR ENDING DECEMBER 31st. 1937.

Gentlemen:

I herewith submit the report of the distribution of food and clothing by the Federal Surplus Division for the year ending December 31st 1937, and request that the same be published in the annual report.

Value of food distributed $5,678,69 as follows:

Peas dried, lbs.	1760
Prunes, lbs.	8406
Beef, lbs.	600
Turnips, lbs.	480
Eggs, doz.	1800
Flour, lbs.	7620
Butter, lbs.	798
Evaporated milk, cans	4800
Grape Fruit Juice, cans	1440
Enriched cereal, lbs.	1056
Fish, lbs.	1450
Potatoes, lbs.	21900
Potatoes (sweet), lbs.	6486
Dried milk, lbs.	1800
Apples, lbs.	16172
Grapes, lbs.	2760
Grape Fruit, lbs.	68,616

Value of clothing distributed $14,695.64 as follows:

Smocks	12

Shirts	1136
Dresses (women's and girls')	2720
Slips (women's and girls)	1272
Pajamas (men's and boys')	480
Nightgowns (women's and girls')	1106
Unionsuits (men's)	113
Unionsuits (boys')	38
Unionsuits (girls')	60
Pants (men's and boys')	986
Pajamas (women's and girls')	119
Bloomers (women's and girls')	1670
Playsuits (boys')	365
Combinations (children's)	60
Dungarees (men's)	204
Overalls (men's and boys')	541
Undershirts (men's)	596
Sheets	156
Sweaters (men's and boys')	154
Layettes	25
Maternity bags	15
Towels	198
Shorts (men's)	876
Pajamas (children's)	130
Nightshirts (men's)	24
Mattress covers	17
Pillow cases	330
Overall jackets	42
Blouses (women's)	214
Blouses (boys')	135

Women's cord suits	18
Diapers	456
Gertrudes	16

Respectively submitted,

FRANK H. GIRARD,

Chief Clerk.

IPSWICH BEACH COMMITTEE REPORT

To the citizens of Ipswich:

In publishing the Annual Beach Report, the committee have always tried to give the citizens of Ipswich a fair and honest picture of the beach situation. As we have said in former reports, the ownership of the so-called Crane's Beach has always been a question in the minds of the Town and the Crane family and in order to be fair in the matter, neither side has ever relinquished any rights that they might have in making any agreement pertaining to the use of the beach. It should be understood, however, that the rights on the part of the town relative to the beach does not apply to the cranberry bog owned by the Cranes and loaned to the committee for the use of a parking area. The beach and the parking area are two different parcels of land, relative to claimed ownership and should be considered as such.

It has been said by some that a charge of twenty-five and fifty cents has been collected for persons using the beach, but that is not so. The use of the beach is absolutely free, no charge whatsoever to anybody, provided that they do not use the parking area. To the townspeople who do park, a fee of twenty-five cents is charged for Sundays and holidays only. It has also been stated by some that Ipswich people should have free parking at all times and the committee has given that proposition a lot of thought and consideration, but owing to the fact that Sunday is the only day in the week that the committee can realize any real profit and as the expense of maintaining the beach is greater every year and that the vast number of out-of-town people who come to the beach Sundays are very willing to pay a fifty

cent parking fee, the majority of the committee feel that twenty-five cents to in-town people is not creating any hardship.

The committee has considerable money on hand as you will see in the annual report, but this coming year much of it will have to be spent on improvements. The toilet conditions on the beach are very poor and an endeavor is to be made to install flush closets which will mean a very expensive undertaking. The parking area, being a bog, has sunk considerably and the job of regraveling and draining is going to be another very expensive proposition. The board walk has been laid for four years and new planks and whole new sections will have to be replaced and built. Additional bath houses will have to be erected and some provision will have to be made to cart all rubbish from the beach to a suitable dumping place, and all of this expense must be borne by the revenue obtained at the parking area.

In our opinion, it would be poor economy to fill up the parking area with free parking, thereby reducing the income and then be forced to ask for money by taxation to make the needed improvements.

We believe that the beach activities should be self-supporting and that anything which will tend to prevent them from being so, no matter how well intended, is a move in the wrong direction.

The receipts for parking for the past four years have been as follows:

Year of 1934	$2,770.25
Year of 1935	4,601.75
Year of 1936	6,126.75
Year of 1937	7943.75

All of the bills for improvements, police, and other expenses connected with the development of the past four years have been paid from the receipts of the Committee, no money

having been appropriated or expended from the tax money for any of these purposes.

The following is the report of the Treasurer of the Committee for the year 1937.

To the officers and members of the Beach Committee:

Gentlemen:

I submit the following report of the receipts and expenditures of the Beach Committee for the season 1937.

Balance on hand January 1, 1937	$1591.64	
Parking receipts for 1937	7943.75	
Receipts from three concessions	150.00	
		$9685.39

Paid Out As Follows:

For material and supplies	$1212.59	
For labor	1853.40	
For police	1726.00	
For life guards	521.50	
For auto and truck hire	278.89	
For insurance	21.00	
For telephone	24.06	
For meals	38.00	
For light	4.16	
For stamps	3.00	
For medical services	4.00	
For donation (Fourth of July Cel. Com.)	25.00	
		5711.60
Balance Jan. 1, 1938		$3973.79

Parking Receipts by Months:

April	35.25
May	430.00

June	1251.25	
July	3391.25	
August	2361.00	
September	416.00	
October	59.00	
		$7943.75

Respectfully submitted,

WILLIAM E. GARRETT,
Treasurer.

Chief of Police, William E. Garrett, who is a member of our Committee, was again designated by the Committee to be its active representative in charge at the beach. As stated last year, we have a feeling that the man to have charge in that locality needs all the authority which can be given him and by virtue of his office the Chief of Police has such authority. With a large assembly of people at the beach on many of the days throughout the year difficult situations might well arise which would call for all the power and force of the law. The Chief and his officers have been vigilant and painstaking to prevent any unfavorable situation arising and to maintain order. This opinion comes to us not only from observation but by report from our townspeople and a very large number of people from out of town who enjoy coming to Ipswich Beach and give as one of the chief causes of enjoyment that they feel the management under our agent is of the best and has resulted for the best interest of all.

As in previous years, all receipts have been deposited in the First National Bank of Ipswich and payments have been made by check. All checks have been signed by the Treasurer and countersigned by either the Chairman or Vice Chairman of the Committee. All bills, cancelled checks, and other papers per-

taining to the work of the Committee and the Treasurer are in the hands of the Secretary and Treasurer and are open for inspection and the accounts have been audited by the town auditor.

One year ago, by vote of the majority of the Committee, $1000.00 was given from the receipts to the Hospital. This year a majority of the Committee voted to give $1000.00 to the Hospital and also $1000.00 to the Building Fund of the Ipswich Public Library, which of course reduces the cash balance shown in the table by $2000.00.

Respectfully submitted,

GEORGE A. SCHOFIELD, Chairman
WILLIAM E. GARRETT, Treasurer.
BRAINARD C. WALLACE
FRANK R. STARKEY
HARLAND BURKE
ROBERT T. BAMFORD
ROGER S. WARNER
CHARLES T. AMES
JOSEPH F. CLAXTON, JR.

Ipswich Beach Committee.

Ipswich, Mass., Feb. 12, 1938.

REPORT OF TOWN COUNSEL

To the Honorable Board of Selectmen:

The following is the report of the Town Counsel for the year 1937:

The following actions against the Town were pending at the beginning of the year 1937:

1. Trustees under the Will of A. B. Clark vs Town of Ipswich. This is a suit for damages in an action of contract alleging that the Town owes the Plaintiff $1800. for 9,000 yards of gravel and filling @ 20c a yard, the same claimed to have been taken and used on the new road to Little Neck. This case is now pending in the Superior Court awaiting trial, no action having been taken during the year 1937.

2. John Markos vs Town of Ipswich. This is a suit for damages brought by the Plaintiff for injuries alleged to have been received on account of a defective condition of Brownville Avenue. The adamnum claimed in the Writ is $4,000. This action was begun in October, 1936 and is still pending in the Superior Court.

3. Alexander Skowronek vs Town of Ipswich. This was a suit in which the adamnum was alleged to be $5,000. brought by the Plaintiff on account of injuries received by his wife from what was claimed to be a defect in the sidewalk on Washington Street. The action was begun in May, 1935 and was still untried at the end of 1937 but during the month of January, 1938 the suit was dismissed by agreement.

4. Kazimiera Skowronek vs Town of Ipswich. This was a suit brought in May, 1935 against the Town for alleged defect in the sidewalk on Washington St. The damages alleged in the

Bill were $5,000. This suit was untried at the end of 1937 but during the month of January an Agreement for Judgment in favor of the Plaintiff for the amount of $300., without costs, was made and the suit adjusted.

During the year 1937 the following actions were begun against the Town.

1. Helen Pappas of Lynn vs Town of Ipswich. Damages claimed in the Bill, $10,000. Plaintiff claims injuries received at Ipswich Beach. This suit is pending in the Superior Court.

2. George Karalias et al vs Town of Ipswich. This is a petition to the Superior Court under which the Plaintiffs allege that the change in grade of the sidewalk in front of their property on South Main Street resulted in damage to their property and praying that the Court may appoint a jury to assess the damage. This matter is still before the Court.

3. City of Boston vs Town of Ipswich. This is a suit alleging that the Welfare Department of the town owes the city of Boston $7139.87 for certain welfare cases, some of which date back to 1916 but most of which are between 1930 and 1936. The Welfare Department of Ipswich has counter claims against Boston for the same periods and in addition to that has made denial of settlement covering a very large amount of the Boston claim. Negotiations are going on between the City Counsel and the Town Counsel looking to an adjustment of all the claims on both sides.

During the year 1937 I have prosecuted sixteen cases for the Police Dept. in the District Court. Twenty-six written opinions have also been given to the various town Boards during the year as well as many oral opinions of which no records have been kept as to the number but which would average, in my opinion, at least one a day. I have also attended a number of hearings at the State House, representing the Town.

When the new automobile rates were announced by the State for the year 1938 it was found that Ipswich automobile owners would have to pay under those announced rates an average of about $4.00 each more than in the previous year. By direction of the Selectmen, I made a complete investigation of the facts and figures upon which those rates were based and later, in behalf of the town, presented the facts before the Licensing Board and filed a brief setting forth the town's claim to a reduction. As a result, the Board acknowledged the justice of our claims and the 1938 rates were reduced, resulting in a saving of approximately $4.000. to the automobile owners of Ipswich. Ipswich was one of the few towns to get that consideration.

In addition to the work outlined above, there has been a large number of legal papers such as deeds, leases, lay-out of streets, contracts, etc. which have been referred to me by the various Boards for preparation.

The year 1937 has been a very busy year for the Town Counsel in connection with town work. Many matters coming before me have required in some cases hours of study and investigation. In most of these matters it has been necessary to have more or less consultation with the various town Boards and officials. They have always been willing to cooperate and furnish information on their departments and I desire to thank them all for the many courtesies shown me during the year.

Respectfully submitted,

GEORGE A. SCHOFIELD

Town Counsel

ANNUAL REPORTS

OF

FUNDS
TRUSTS
FEOFFEES
TRUST FUND COMMISSIONERS

FOR

THE YEAR ENDING
DECEMBER 31, 1937

Chronicle Publishing Co., Printers

Ipswich, Mass.

MRS. WILLIAM G. BROWN FUND

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen, by the Agent of the Society of the prevention of Cruelty to animals.

Balance January 1, 1937	$1,853.88
Income	56.02
	$1,909.90
Deposited in Ipswich Savings Bank December 31, 1937	$1,909.90

JOHN C. KIMBALL FUND

Town of Ipswich, under the will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

Balance January 1, 1937	$500.00
Income	15.11
	515.11
Expenditures	15.11
	$500.00
Deposited in Ipswich Savings Bank December 31, 1937	$500.00

RICHARD T. CRANE, JR. PICNIC FUND

Amount of Fund January 1, 1937	$24,758.89
Income	1,402.81
	$26,161.70
Expenditures	1,227.59
	$24,934.11

Securities Comprising Fund

200 Shares Crane Co., pfd., Capital Stock	$20,000.00
Deposited in Ipswich Savings Bank	4,934.11
	$24,934.11

EUNICE CALDWELL COWLES FUND

Amount of fund January 1, 1937	$10,051.02
Interest received to December 31, 1937	303.78
	$10,354.80
Cash paid for Scholarships in 1937	300.00
	$10,054.80

Securities Comprising Fund

Deposited in Salem Savings Bank	$ 5,027.69
Deposited in Inst. for Savings, Newburyport	5,027.11
	$10,054.80

MARIANNA T. JONES FUND

Amount of Fund January 1, 1937	$2,641.84
Interest received to December 31, 1937	49.84
	2,691.68
Less amount appropriated to New High School	$2,000.00
	691.68

Securities Comprising Fund

Deposited in Ipswich Savings Bank	$ 691.68

MARTHA I. SAVORY FUND

Amount of fund January 1, 1937	$281.77
Income	15.06
	$296.83
Expenditures	$129.78
Balance December 31, 1937	167.05
Deposited in Ipswich Savings Bank	$167.05

This fund also includes 2 shares of Western Union Telegraph Co., valued at $150.00

ARTHUR WESLEY DOW PARK FUND

Amount of Fund January 1, 1937	$111.77
Income	3.37
	$115.14
Deposited in Ipswich Savings Bank	$115.14

THOMAS H. LORD FUND

Income:	
Interest on Deposits	$ 35.00
Securities Comprising Fund	
Deposits in Salem Five Cents Savings Bank	$1,802.90

GEORGE SPILLER FUND

Income:	
Interest on Deposits	$ 37.50
Expenses:	
Transfers to Heard Fund for purchase of books	37.50
Securities Comprising Fund	
Deposits in Massachusetts Savings Bank	$1,500.00

R. H. MANNING FUND

Income:	
Interest on Deposits	$356.09

Expenses:	
Transferred to Manning School Fund	$600.00
Securities Comprising Fund	
60 $25.00 Shares Patterson Bridge Co.	$1,500.00
22 $100.00 Shares Pere Marquette Ry. Comm.	2,200.00
11 $100.00 Shares Pere Marquette Ry. Pfd.	1,100.00
Deposits in Ipswich Savings Bank	11,537.74
	$16,337.74

FREDERICK A. KIMBALL,

Treasurer

Trustees Manning School Fund.

MANNING SCHOOL FUND

Balance on Hand, January 1, 1937		$ 142.14
Income:		
R. H. Manning Fund	$600.00	
Bonds & Securities	480.00	
Rents	422.84	
		$1,502.84
		$1,644.98
Expenditures:		
Teachers' Salaries	$500.00	
Treasurer's Salary	150.00	
Building & Grounds Maintenance	813.57	
		$1,463.57

Balance on Hand December 31, 1937	181.41
	$1,644.98

Securities Comprising Fund

15	Shares Patterson Bridge Co.	$ 375.00
12	$1,000.00 Bonds Peoria & Eastern R. R.	12,000.00
3	$1,000.00 Bonds National Railway of Mexico 4½	3,000.00
1	$1,000.00 Bond National Railway of Mexico 4	1,000.00
1	$500.00 Bond National Railway of Mexico 4	500.00
1	$100.00 Bond National Railway of Mexico 4	100.00
1	Certificate United State of Mexico	405.00
1	Certificate United States of Mexico	810.00
	Deposits in Ipswich Savings Bank	570.29
	Masters House and Land	5,500.00
	Coloniol Building	10,000.00
		$34,260.29

TREADWELL FUND OF IPSWICH PUBLIC LIBRARY

Balance on Hand, January 1, 1937		$ 96.02
Income from Investments		883.50
		$979.52
Expenditures:		
Transferred to Heard Fund	$450.00	
Books and Periodicals	450.29	
		$900.29

Balance on Hand, December 31, 1937	79.23
	$979.52

Securities Comprising Fund

50	Shares B. & M. R. R. 1st Pfd., Class A	$5,000.00
6	Shares B. & M. R. R. Prior Pfd.	600.00
30	Shares Old Colony R. R.	3,000.00
25	Shares B. & P. R. R.	2,500.00
25	Shares Maine Central R. R.	2,500.00
25	Shares B. & A. R. R.	2,500.00
25	Shares Vt. & Mass. R. R.	2,500.00
1	Bond Lexington Utility Co.	1,000.00
3	Bonds Chicago, Aurora, and Elgin Corp.	1,200.00
1	Bond New York Water Service Corp.	1,000.00
1	Bond Waterloo, Cedar Falls and Northern	1,000.00
1	Bond Missouri Pacific R. R.	1,000.00
1	Bond Liberty	500.00
	Deposits in Ipswich Savings Bank	1,201.37
	Deposits in Massachusetts Savings Bank	1,578.32
	Deposits in Salem Savings Bank	750.00
		$27,829.69

HEARD FUND OF IPSWICH PUBLIC LIBRARY

Balance on hand, January 1, 1937		$ 37.12
Income:		
From Investments	$233.37	
From George Spiller Fund	37.50	

From Treadwell Fund	450.00	
From Sundry Persons	22.55	
		$743.42
		$780.54
Expenditures:		
Salaries and Wages	$418.85	
Building and Grounds Maintenance	282,34	
		$701.19
Balance on Hand, December 31, 1937		79.35
		$780.54

Securities Comprising Fund

35 shares B. & M. R. R. Pfd.	$3,500.00
10 shares B. & M. R. R. 1st Pfd.	1,000.00
33 shares B. & M. R. R. 1st Pfd., Class B	3,300.00
10.41 shares B. & M. R. R. Prior Pfd.	1,041.00
1 Bond, C. B. & Q. R. R.	1,000.00
3 Bonds, Chicago, Aurora, & Elgin Corp.	1,200.00
1 Bond, Waterloo, Cedar Falls & Northern	1,000.00
1 Bond, National Press Bldg.	1,000.00
1 Bond, Penn. Water Service	1,000.00
Deposits in Ipswich Savings Bank	404.45
Deposits in Salem Savings Bank	2,000.00
Deposits in Boston Five Cents Savings Bank	500.00
	$16,945.45

BROWN SCHOOL FUND

Report of the Trustees for the year 1937.

Income:		
Balance January 1, 1937	$3,057.54	
Interest to December 31, 1936	93.90	
		$3,151.44
Expenditures:		
Paid Burke Motor Service for transportation, October 1, 1937	$ 90.00	
Balance December 31, 1937	3,061.44	
		$3,151.44

Respectfully submitted

By the trustees:

CHARLES G. BROWN

CHESTER A. BOLLES

J. WARREN HORTON

Clerk.

February 5, 1938.

February 5, 1938.

I hereby certify that I have this day examined the accounts of the Brown School Fund and that I find them to be correct and in accordance with the above report.

KENNARD V. DAMON,
Town Auditor.

BURLEY EDUCATIONAL FUND

The Trustees of the Burley Education Fund herewith submit their One hundred twelth annual report:

Income:	
Interest from Salem Savings Bank	$21.19
Interest from Salem Five Cents Savings Bank	18.69
Interest from Ipswich Savings Bank	48.37
Interest from Ipswich Savings Bank, Caldwell Fund	37.10
Dividends Ipswich Co-operative Bank	40.00
	$165.35
Expenditures:	
Rent of Safety Deposit Box	$ 5.50
Gift to Ipswich High School	5000.00
	$5005.50

Securities Comprising Fund

Deposited in Salem Savings Bank	$ 722.41
Deposited in Salem Five Cents Savings Bank	635.01
Deposited in Ipswich Savings Bank	1679.54
Deposited in Ipswich Savings Bank, Caldwell Fund	1265.07
Ipswich Co-operative Bank, Matured Certificate	1000.00
Fifteen Shares — B & M Common Stock	1500.00
Three Shares — B & M Prior Preference Stock	300.00
	$7102.03

CHARLES M. KELLY
WILLIAM F. HAYES
JOSEPH T. MORTON
GEORGE W. TOZER
Trustees.

REPORT OF THE FEOFFEES OF THE GRAMMAR SCHOOL

As of January 1, 1938.

Income:		
Cash on hand - January 1, 1937	$ 297.33	
Received for rents	4990.35	
Received for taxes	6839.56	
Received from interest on rents and taxes	115.73	
Received from Ipswich Savings Bank— withdrawal	125.00	
Received from Canney Lumber— refund on shingles	11.13	
		$12,379.10
Expenditures:		
Town of Ipswich — on salary of High School Principal	$1500.00	
Town of Ipswich — taxes	7663.07	
Town of Ipswich — water bill	6.00	
Wilfred E. Wile — labor and truck	801.25	
Mrs. Wilfred E. Wile — labor and truck	133.00	
Arthur C. Damon — salary	400.00	
James H. Rogers — police duty	121.50	
Alex Gallant — garbage and rubbish collections	472.00	
Damon & Damon — insurance	137.60	
The Barrett Co. — oil	448.80	
J. W. Goodhue Corp. — supplies	13.30	
Ernest O. Peabody — labor	52.00	

Elwyn McCarthy — police duty	4.00	
Marcorelle Bros. — supplies	23.20	
William F. Hayes — attorney's fee	58.30	
Canney Lumber Co. — Lumber	130.25	
Charles E. Goodhue — use of car and services	60.00	
Arthur C. Damon — supplies	27.07	
William Burridge — labor	88.85	
Alvery Marriott — sand	33.50	
Estate Angie Brown — gravel	49.50	
Charles A. Ring, Jr. — labor	20.00	
	$12,243.19	
Cash on hand — January 1, 1938	135.91	
		$12,379.10

Property in their hands as follows:

Little Neck valued at	$15,000.00	
Hotel and Barn valued at	4,000.00	
Deposited in Ipswich Savings Bank Bank	16,078.14	
Deposited in Ipswich Savings — Essex School Farm Account	3,654.51	
Deposited in Ipswich Savings Bank Cottage on lot No. 168 taken for taxes and ground rent	362.80	
		$39,095.45

ARTHUR C. DAMON,

Treasurer.

REPORT OF TRUSTEES OF MEMORIAL BUILDING

To the Citizens of Ipswich:

A statement of the receipts and expenditures for the year 1937 for Memorial Hall will be found elsewhere in this report. We give a brief summary as follows:

Receipts

Appropriation for 1937	$2,000.00
Donation from W. R. C.	60.00
Total	$2,060.00

Expenditures

Bills paid for 1937	$1,881.32
Less amount of donation	60.00
Total cost to the town for the year	$1,821.32

The $60.00 donation was paid into the town treasury and there is also an unexpended balance of $118.68 of the 1937 appropriation left in the treasury.

We called attention last year to the fact that the steps in front of the building and also a part of the slate roof were in a condition that would soon require repairs. During the year certain temporary repairs were made on the steps. The Trustees felt that to make complete re-surfacing would cost more than the town appropriation would pay for and an effort was made to have the work done as a WPA project, but the project was not put through. We feel that work must be done on the steps as soon as warm weather comes and there will be a special article in the warrant for the annual town meeting to provide money for this work.

We again call attention to the satisfactory manner in which the janitor, Mr. Matheson, has performed his duties and we feel that he has given general satisfaction.

Respectfully submitted,

BRAINARD C. WALLACE
RALPH C. WHIPPLE
JAMES A. MacINNIS
WALTER E. HAYWARD
OSCAR H. EWING
GEORGE A. SCHOFIELD

Trustees.

Ipswich, Mass., February 14, 1938.

REPORT OF TRUST FUND COMMISSIONERS

To the Citizens of Ipswich:

We submit the following report of the funds which are under our supervision as Trust Fund Commissioners.

EUNICE CALDWELL COWLES FUND

Amount of fund Jan. 1, 1937	$10051.02
Income received to Jan. 1, 1938	303.78
Total	$10354.80
Cash paid for scholarships in 1937	300.00
Total fund Jan. 1, 1938	$10054.80
The fund is invested as follows:	
Deposit in Salem Savings Bank	5027.69
Deposit in Inst. for Savings, Newburyport	5027.11
Total	$10054.80

MARIANNA T. JONES FUND

Amount of fund Jan. 1, 1937	$2641.84
Interest received to Jan. 1, 1938	49.84
Total	$2691.68
Less amount appropriated for new High School	2000.00
Balance Jan. 1, 1938	$ 691.68
This fund is invested as follows:	
Deposited in Ipswich Savings Bank	$691.68

MARTHA I. SAVORY FUND

Amount of fund Jan. 1, 1937	$281.77
Income	15.06
Total	$296.83
Expenditures in 1937	129.78
Balance in Ipswich Savings Bank Jan. 1, 1938	$167.05

In addition to the above there are two shares of Western Union Telegraph Co. Valued at $150.00

Respectfully submitted,

GEORGE A. SCHOFIELD,
CHARLES M. KELLY,
CHARLES E. GOODHUE,
Trust Fund Commissioners.

The following is a brief statement of the purposes for which the various funds were given.

Cowles Fund. This Fund was given for the purpose of helping worthy graduates of the High School to continue their education. The Fund is expended under the direction of the Town Treasurer, the Master of the High School and the Selectmen. They were named in the will as the parties to make the decision as to whom the awards should be given.

Jones Fund. Marianna T. Jones bequeathed in her will to the town of Ipswich a sum of money but did not state any purpose for which the money should be used or that it should be kept in trust but left the whole matter to the town to dispose of the gift at such time and for such

purpose as the voters in town meeting should decide. The amount which came to the town under the will was $27,283.70. The town has voted to pay from this Fund at various times all but $691.68.

Savory Fund.

Martha I. Savory, under her will, bequeathed "to the town of Ipswich for the purchase of the best shrubs and trees to beautify the place, $500." Like the Jones Fund, this was not a trust fund. It was left to the town to appropriate the whole or any part of the Fund for the purpose named.

Trust Fund Commission,

By GEORGE A. SCHOFIELD
Chairman

CEMETERY TRUST FUNDS

Adams, John P.	$102.41	$ 3.07	$ 2.00	$103.48
Allen, Prince A.	110.67	3.32	3.00	110.99
Andrews	371.92	11.16	9.00	374.08
Andrews, Reuben	103.91	3.12	3.00	104.03
Appleton, Francis R.	200.00	6.00	6.00	200.00
Appleton, Gen. J.	328.70	9.86	8.00	330.56
Archer, Nathaniel	120.51	3.61	3.00	121.12
Atkinson, Walter S.	52.45	1.57	1.50	52.52
Atkinson, Welsey B.	49.87	1.50	1.37	50.00
Bailey, Elizabeth A.	63.37	1.90	2.00	63.27
Baker & Dixon	130.56	3.92	4.00	130.48
Baker, Charles H.	93.08	2.79	3.00	92.87
Baker, Samuel H.	51.17	1.54	1.50	51.21
Bamford, Charles W.	50.00	1.50	1.50	50.00
Bamford, Robert T.	50.86	1.53	1.50	50.89
Harber, M. E.	107.73	3.23	4.00	106.96
Barker, G. A. & A. L. Lord	102.77	3.08	5.00	100.85
Barnard, Kate S.	206.56	6.20	12.00	200.76
Barton, A. J.	78.39	2.35	3.00	77.74
Baxter, Emma	50.25	1.51	1.50	50.26
Baxter, Emma	25.33	.76	.75	25.34
Baxter, Nellie E.	51.55	1.55	1.50	51.60
Benedix, Albin	105.83	3.17	3.00	106.00
Berry, Charles S.	116.94	3.51	5.00	115.45
Birch	57.97	1.74	3.00	56.71
Blake, John H.	126.97	3.81	3.00	127.78

Blake, John H. (Flowers)	126.97	3.81	3.00	127.78
Blake, Samuel	185.16	5.55	6.00	184.71
Blood, Samuel	80.20	2.41	2.00	80.61
Bomer, Caroline E.	144.67	4.34	4.00	145.01
Bond, Hannah S.	81.87	2.46	2.00	82.33
Bone, Alice H.	53.03	1.59	1.50	53.12
Bowen, Mary E.	53.16	1.59	1.50	53.25
Boynton, Warren	53.67	1.61	2.00	53.28
Bray, Patience H.	138.06	4.14	4.00	138.20
Brockelbank, Eunice	50.53	1.52	1.50	50.55
Brockelbank, Jeremiah	50.00	1.50	1.50	50.00
Brockelbank, Wm.	50.65	1.52	1.50	50.67
Brown, Aaron F.	145.73	4.37	4.00	146.10
Brown, Benj. C.	106.70	3.20	3.00	106.90
Brown, Chas. E.	157.06	4.71	1.50	160.27
Brown, Everett K. & Margarette	118.21	3.55	3.00	119.06
Brown, E. Newton	112.33	3.37	5.00	110.70
Brown, Gardner A.	107.01	3.21	3.00	107.22
Brown, George	52.42	1.57	3.00	50.99
Brown, H. B.	95.02	2.85	2.75	95.12
Brown, John Allen	162.01	4.86	4.00	162.87
Brown, John B.	160.92	4.82	4.00	161.74
Brown, John H.	145.05	4.35	5.00	144.40
Brown, John M.	104.65	3.14	3.00	104.79
Brown, Lucy H.	229.61	6.89	4.00	232.50
Brown, Thomas	141.98	4.26	6.00	140.24
Brown, Wm. G.	207.47	6.22	5.00	208.69
Buckley, Arthur	50.49	1.51	2.00	50.00
Burnham, John A.	95.77	2.87	3.00	95.64
Caldwell	175.75	5.27	4.00	1777.02

Caldwell, Eben	145.57	4.37	8.00	141.94
Caldwell, F. H.	59.35	1.78	2.00	59.13
Caldwell, Jennett F.	345.87	10.38	5.00	351.25
Caldwell, Luther	105.01	3.15	5.00	103.16
Caldwell, Sylvanus	129.33	3.88	3.00	130.21
Caldwell, Watson H.	105.63	3.17	.....	108.80
Cameron, Margaret	50.00	1.50	1.50	50.00
F. Heirs	112.49	3.37	3.00	112.86
Canney, Sylvanus				
Carey, Michael	106.00	3.18	6.00	103.18
Carpenter, E. M.	76.47	2.29	3.76	75.00
Caverly	127.39	3.82	3.00	128.21
Chalmers, James	115.57	3.47	3.00	116.04
Chambers, Charles M.	124.81	3.74	3.00	125.55
Chapman, Clifford F.	101.95	3.06	4.00	101.01
Chapman, Edward A.	56.23	1.69	3.00	54.92
Chapman, Thomas T.	55.43	1.66	2.00	55.09
Chapman, William A.	51.37	1.54	2.00	50.91
Choate, Henry	50.15	1.50	1.50	50.15
Choate, John	77.40	2.32	2.00	77.72
Choate, Johnathan L.	214.93	6.45	11.00	210.38
Cilley, John D.	189.47	5.68	25.00	170.15
Clarke, Catherine	219.91	6.60	6.00	220.51
Clarke, Daniel	172.80	5.18	7.00	170.98
Clark, Phillip E.	166.40	4.99	4.00	167.39
Coburn	492.65	14.78	4.00	503.43

Coburn, Lucy E.	517.11	15.51	3.50	529.12
Cogswell	733.86	22.01	34.00	721.87
Cogswell, E. & T. F.	126.19	3.78	3.00	126.97
Collins, Abbie	50.00	1.50	1.50	50.00
Comeau, George A.	81.58	2.45	2.00	82.03
Conant, Cora B.	50.00	1.50	1.50	50.00
Cook, Jennie B.	49.99	1.50	1.50	49.99
Cook, John	61.10	1.83	1.50	61.43
Cowles, Eunice Caldwell	470.66	14.12	6.00	478.78
Cowperwaithe, Gladys	50.00	1.50	1.50	50.00
Critchley, W. W.	51.43	1.54	1.50	51.47
Crossley, Harry	59.17	1.77	2.00	58.94
Cutler, Charles H.	193.25	5.80	4.00	195.05
Damon, Edwin H.	125.60	3.77	3.00	126.37
Damon, Harry K. & Robert W. Bolles	116.37	3.49	3.00	116.86
Dawson	167.59	5.03	9.00	163.62
Dobson, Clara B.	65.41	1.96	1.50	65.87
Dodge, Grace M.	113.10	3.39	3.00	113.49
Dodge, Harry K.	216.81	6.50	8.00	215.31
Dodge, Ignatius	50.00	1.50	1.50	50.00
Dodge, James P.	57.56	1.73	2.00	57.29
Dodge, Martha A.	50.00	1.50	1.50	50.00
Dodge, Richard F.	219.50	6.58	4.00	222.08
Davidson, Sarah Goodhue	50.79	1.52	1.50	50.81
Donlon, Patrick	40.20	1.21	1.00	40.41
Dorr, Abbie J.	75.25	2.26	2.00	75.51
Doughty, Howard N.	50.50	1.51	1.50	50.51
Douglas, John W.	101.29	3.04	3.00	101.33

Dow, Arthur & Minnie	108.11	3.24	5.00	106.35
Dow, David F.	50.41	1.51	1.92	50.00
Downie, Susan L.	117.66	3.53	3.00	118.19
Duckworth, William	208.14	6.24	4.00	210.38
Dudley, Josiah	144.58	4.34	4.00	144.92
Dunnells, Mary R.	79.80	2.39	2.00	80.19
Durgin, Sarah E.	150.38	4.51	5.00	149.89
Estes	50.46	1.51	1.50	50.47
Fall, George	81.07	2.43	2.00	81.50
Farley	258.58	7.76	41.00	225.34
Farley, Eunice & Elizabeth	65.84	1.97	1.50	66.31
Farley, George E.	108.77	3.26	3.00	109.03
Farley, Nathaniel R.	116.48	3.49	3.00	116.97
Farley, Pauline T.	148.67	4.46	5.00	148.13
Fellows, Abbie M.	51.51	1.54	3.00	50.05
Fellows, Daniel H.	123.10	3.69	1.50	125.29
Fields, Mary M.	104.25	3.13	3.00	104.38
Flemming, Mary E. Winifred M. Millard	50.00	1.50	1.50	50.00
Flitner, Isaac	100.00	3.00	3.00	100.00
Foss, Eliza A.	55.99	1.68	2.00	55.67
Foss, John C.	104.78	3.14	5.00	102.92
Foster, Benjamin F.	126.98	3.81	4.00	126.79
Foster, Cyrus	50.05	1.50	1.50	50.05
Foster, Mary A.	50.00	1.50	1.50	50.00
Foster, Richard R.	110.44	3.31	8.00	105.75
Fraser, Nora	54.50	1.63	2.00	54.13
Galbraith, John	108.86	3.26	3.00	109.12

Galbraith, John & Mary E.	149.90	4.50	4.00	150.40
Gallagher, James E.	105.69	3.17	4.00	104.86
Gallagher, John	157.49	4.72	4.00	158.21
Gallagher, Thomas	150.00	4.50	4.50	150.00
Giddings	212.72	6.38	4.00	215.10
Giddings, Charles W.	187.90	5.64	3.00	190.54
Gilmore, George H.	87.41	2.62	2.00	88.03
Gilmore, Robert	396.23	11.89	4.00	404.12
Glasier, Richard R.	50.86	1.52	1.50	50.88
Goodhue, John W.	116.69	3.50	3.00	117.19
Goodhue, Samuel J.	66.69	2.00	2.00	66.69
Goodwin, Silas Henry	100.00	3.00	.....	103.00
Goss, Charles H.	54.34	1.63	2.00	53.97
Gould, William P. & Arthur W.	180.60	5.42	5.00	181.02
Gove, Robert	50.00	1.50	1.50	50.00
Grant, Daniel A.	50.52	1.51	1.50	50.53
Gray & Gracey	102.44	3.07	3.00	102.51
Grant Ephraim	50.44	1.51	1.50	50.45
Greasley, William D.	50.57	1.52	1.50	50.59
Green, George H.	108.91	3.27	4.00	108.18
Griffin, James	168.94	5.07	28.00	146.01
Gwinn, Sarah M.	54.80	1.64	2.00	54.44
Hanson, Martha E.	369.70	11.09	7.00	373.79
Hardy, Lois	111.10	3.33	4.00	110.43
Harris, Daniel R.	107.03	3.21	3.00	107.24
Harris, Moses	110.73	3.32	5.00	109.05
Harris, Susan M.	100.00	3.00	3.00	100.00

Harris, William J. & Emma A. Dodge	109.43	3.28	3.00	109.71
Hart, George	100.00	3.00	2.00	101.00
Haskell, George	479.72	14.39	5.00	489.11
Haskell, Mary	58.96	1.77	.....	60.73
Haskell, William & Abigail	56.50	1.69	2.00	56.19
Hawkes, William W.	113.66	3.41	3.00	114.07
Hayes, Rebecca G.	52.79	1.58	3.00	51.37
Hayes, Smith E.	50.00	1.50	1.50	50.00
Heard, William	133.77	4.01	3.00	134.78
Hibbert, Martha	50.81	1.52	2.33	50.00
Hills, Mrs. Sarah	77.03	2.31	2.00	77.34
Hodgkins, Caroline E.	57.96	1.74	3.00	56.70
Holland, Thomas	185.89	5.58	6.00	185.47
Holmes, Henry S.	117.41	3.52	3.00	117.93
Hovey	193.36	5.80	4.00	195.16
Howe, Emerson	142.64	4.28	3.00	143.92
Hubbard, Aaron W.	50.00	1.50	1.50	50.00
Howe, Theodore C.	202.00	6.06	4.00	204.06
Huckins, J. A.	126.19	3.78	3.00	126.97
Hugard, Grace M.	107.26	3.22	3.00	107.48
Hudgens, Seymour I.	103.35	3.10	3.00	103.45
Hunt, Lucy A.	137.00	4.11	3.00	138.11
Jenkins, Rees	98.45	2.95	2.00	99.40
Jewett,Edward W.	106.31	3.19	3.00	106.50
Jewett, L. S. & E. B.	359.49	10.78	13.00	357.27
Johnson, John A.	159.64	4.79	8.00	156.43
Johnson, Joseph	50.09	1.50	1.50	50.09

Jordan, Robert J.	101.76	3.05	3.00	101.81
Kendall, James H.	146.54	4.40	.....	150.94
Kennedy, Ethel L.	121.83	3.65	3.00	122.48
Kimball, Charlotte M.	158.92	4.77	4.00	159.69
Kimball, Eben	287.51	8.62	6.00	290.13
Kinsman	92.59	2.78	2.00	93.37
Kinsman, George	224.02	6.72	6.00	224.74
Kimball, Harriet L.	247.32	7.42	4.00	250.74
Kimball, John C.	374.90	11.25	8.00	378.15
Kimball, John C.	101.38	3.04	.....	104.42
Kimball, N. S. & Eben	100.36	3.01	3.00	100.37
Kimball, William	79.64	2.39	3.00	79.03
Kinsman, Aaron	60.30	1.81	2.00	60.11
Kinsman, Gustavus	107.82	3.23	3.00	108.05
Kinsman, J. Farley	191.98	5.76	4.00	193.74
Kinsman, Joanna	157.06	4.71	4.00	157.77
Kinsman, William H.	129.46	3.88	3.00	130.34
Kinsman, William	171.60	5.15	.....	176.75
Kippin, Florence M. & Sadie F. Goldthrop	107.58	3.23	6.00	104.81
Lakeman, Charlotte L.	100.15	3.00	3.00	100.15
Lakeman, Hardy	50.00	1.50	1.50	50.00
Lakeman, Martha	97.10	2.91	.....	100.01
Lakeman, Maxwell	109.17	3.27	.....	112.44
Lamson, John B.	96.19	2.88	3.00	96.07
Lane, John	50.00	1.50	1.50	50.00
Lathrop, Edwin C.	110.54	3.32	3.00	110.86
Lay, Elsie M.	102.39	3.07	3.00	102.46
Locust Grove	51.73	1.55	.....	53.28

Lord, Aaron	76.96	2.31	2.00	77.27
Lord, Asa, 2nd Fund	58.85	1.76	.....	60.61
Lord, Caroline E.	117.04	3.51	6.00	114.55
Lord, Ezra	219.65	6.59	2.00	224.24
Lord, Frank H.	114.30	3.43	3.00	114.73
Lord, George A.	68.90	2.07	3.00	67.97
Lord, George E.	175.74	5.27	.....	181.01
Lord, Josiah & Lydia H.	220.12	6.60	10.00	216.72
Lord, Lucy Slade	110.96	3.33	3.00	11.29
Lord, Luther	181.83	5.45	2.00	185.28
Lord, Nathaniel, Jr.	75.33	2.26	2.00	75.59
Lord, Thomas H. & Lucretia	102.62	3.08	5.00	100.70
Lord, Walter E.	135.58	4.07	3.00	136.65
Lord & Bowie	87.70	2.63	2.00	88.33
Low, Winthrop	56.99	1.71	2.00	56.70
Lowe, David	25.81	.77	.75	25.83
Lummus, Abraham	112.51	3.37	5.00	110.88
Mallard, Albert D.	50.00	1.50	1.50	50.00
Mann, George A.	113.72	3.41	3.00	114.13
Mann, Maria	95.15	2.85	5.00	93.00
Marshall, Joseph	55.63	1.67	2.00	55.30
Marshall, Mary E.	123.21	3.70	3.00	123.91
Martin, Everard H.	104.29	3.13	3.00	104.42
Merrill & Kimball	100.00	3.00	.....	103.00
Millett & Kimball	249.14	7.47	7.00	249.61
Milner, James E.	51.17	1.53	2.00	50.70
Mitchell, William A.	112.33	3.37	3.00	112.70
Morehouse, Mary F.	75.75	2.27	2.00	76.02
Morrill, Edward	52.63	1.58	2.00	52.21

Morris, Franklin D.	151.03	4.53	3.00	152.56
Murray, Frank T.	107.03	3.21	3.00	107.24
McIntire, Dexter	51.00	1.53	1.50	51.03
Nelson, Per	100.25	3.01	2.00	101.26
Newcomb, Mrs. Jean M.	85.64	2.57	6.00	82.21
Newman, Benjamin	140.30	4.21	3.00	141.51
Nourse, E. Sophia	123.93	3.72	3.00	124.65
Noyes & Damon	112.04	3.36	3.00	112.40
Ordway, Henry S.	77.35	2.32	2.00	77.67
Palmer, Charles	125.19	3.75	3.00	125.94
Parsons, Hannah	93.80	2.81	2.00	94.61
Patterson, Mary J.	139.33	4.18	4.00	139.51
Peabody, Johanna	50.00	1.50	1.50	50.00
Peabody, Moses & Ezekiel	165.59	4.97	3.00	167.56
Pearson, Hannah H.	90.37	2.71	2.00	91.08
Peatfield, Hannah M.	143.32	4.30	3.00	144.62
Peatfield, Mary E.	129.75	3.89	4.00	129.64
Perkins & Chapman	258.74	7.76	6.00	260.50
Phillips, Moritz B.	321.77	9.65	9.00	322.42
Pickard, Ernest H.	50.00	1.50	1.50	50.00
Pinder, Caroline F.	49.50	1.48	.98	50.00
Pingree	165.58	4.97	3.00	167.55
Plouff	64.98	1.95	2.00	64.93
Plouff, Clara F.	50.11	1.50	1.50	50.11
Porter, Winnibelle	125.00	3.75	4.00	124.75
Potter	160.32	4.81	3.00	162.13
Prescott, Jeremiah	82.18	2.46	3.00	81.64

Purington, Abby J.	182.98	5.49	12.00	176.47
Rathe, Walter E.	50.17	1.50	1.50	50.17
Reilly, John A. & Annie	51.60	1.55	.....	53.15
Rigby, Jane	50.59	1.52	2.00	50.11
Roberts, Mary E.	143.16	4.29	4.00	143.45
Roberts, Sally	197.72	5.93	7.00	196.65
Rogers & Jewett	84.82	2.54	2.00	85.36
Rogers & Johnson	118.80	3.56	3.00	119.36
Ross, Martha E.	150.56	4.52	4.00	151.08
Russ, Emily E.	100.00	3.00	3.00	100.00
Russell, Arthur	100.88	3.03	2.00	101.91
Russell, Daniel S.	118.77	3.56	3.00	119.33
Russell, David & Susan	49.65	1.49	1.00	50.14
Russell, Foster Heirs	101.93	3.06	4.00	100.99
Russell, Henry F.	158.07	4.74	3.00	159.81
Russell, William H.	54.15	1.62	2.00	53.77
Rust, Kate	103.00	3.09	3.00	103.09
Rust, William L.	51.15	1.53	1.50	51.18
Saunders, Willett	125.69	3.77	3.00	126.46
Sayward, Harry	50.00	1.50	1.50	50.00
Scanks, Jacob	50.00	1.50	1.50	50.00
Scotton, Eliza	110.35	3.31	3.00	110.66
Senior, Seth	65.19	1.95	2.00	65.14
Seward, Sarah A.	186.09	5.58	5.00	186.67
Sheppard, Arthur	49.50	1.48	.98	50.00
Shatswell, Nathaniel	174.24	5.23	5.00	174.47
Sheppard, James H.	53.35	1.60	1.50	53.45
Sheppard, Walter	57.57	1.73	1.50	57.80

Simms, Mrs. Nellie B.	50.00	1.50	1.50	50.00
Simmons, Susanna	53.66	1.61	2.00	53.27
Smith, Caroline L.	123.55	3.71	.....	127.26
Smith, Elizabeth L.	131.65	3.95	8.00	127.60
Smith, Harry P.	107.45	3.22	3.00	107.67
Smith, Lemuel	57.48	1.72	2.00	57.20
Smith, Olive P.	150.36	4.51	4.00	150.87
Spears, Oscar Kippin	75.78	2.27	3.00	75.05
Spencer, Robert A.	50.70	1.52	1.50	50.72
Spiller, George	521.78	15.65	8.00	529.43
Spiller, Jennie M.	53.69	1.61	3.00	52.30
Spiller, Jerry	112.18	3.36	10.00	105.54
Spiller, Joseph	71.65	2.15	3.00	70.80
Spiller, Lucy F.	78.46	2.35	2.00	78.81
Spiller, William A.	50.00	1.50	1.50	50.00
Spinney, Eugene	220.31	6.61	4.00	222.92
Stackpole, Elmer E.	132.16	3.96	3.00	133.12
Stackpole, Ida M. & William A.	175.74	5.27	4.00	177.01
Staniford	211.05	6.33	3.00	214.38
Staniford, Est. Mary J.	106.25	3.19	3.00	106.44
Staniford & Curtis	101.00	3.03	2.00	102.03
Stewart, Martha J.	51.47	1.54	1.50	51.51
Stone, Alice A.	140.56	4.22	30.00	114.78
Stone, E. Maria	96.70	2.90	3.00	96.60
Stone, Robert	50.00	1.50	.....	51.50
Sullivan, Mrs. John J.	127.73	3.83	3.00	128.56
Tenney, Ward F.	63.95	1.92	2.00	63.87
Thompson, Fred C.	49.82	1.49	1.31	50.00

Tonge, Henry F.	50.81	1.52	1.50	50.83
Trow	661.84	19.85	6.00	675.69
Twombley, Sarah E.	132.98	3.99	5.00	131.97
Tyler, Emily W.	141.65	4.26	3.00	142.90
Tyler, Sophia A. & A. W. Dodge	128.19	3.84	4.00	128.03
Underhill, N. Rawson	101.14	3.03	3.00	101.17
Varrell	597.83	17.93	5.00	610.76
Wade, Annie P.	51.88	1.56	1.50	51.94
Wade, Annie G. & Francis C.	100.11	3.00	3.00	100.11
Wait, Joseph & Sons	537.58	16.13	17.00	536.71
Waite, Luther	147.63	4.43	5.00	147.06
Wales, Mrs. F. H.	53.14	1.59	1.50	53.23
Wallace, John	104.62	3.14	2.00	105.76
Wardwell, Moses	274.05	8.22	5.00	277.27
Weeks, Mrs. Charles D.	132.83	3.98	3.00	133.81
Weeks, Frances P.	75.75	2.27	4.00	74.02
Welch, Mrs. E. H.	157.17	4.71	.....	161.88
Wells, Charles H.	75.49	2.26	2.00	75.75
Wentworth, Etta L.	124.09	3.72	4.00	123.81
White, William	52.69	1.58	2.00	52.27
Whittier, Maynard	104.93	3.15	3.00	105.08
Wildes, Frank P.	100.00	3.00	.....	103.00
Willcomb	102.05	3.06	3.00	102.11
Willcomb, Mrs. Charles S.	121.27	3.64	4.00	120.91
Willcomb, Eva C.	106.97	3.21	3.00	107.18

Willcomb, Frederick	110.42	3.31	3.00	110.73
Willcomb, Henry P.	76.37	2.29	3.66	75.00
Willis & Stacey	178.18	5.34	3.00	180.52
Willcomb, Capt. Joseph W.	244.64	7.34	4.00	247.98
Winch, Susan E.	53.62	1.61	3.00	52.23
Wood, Chalmers	200.00	6.00	6.00	200.00
Wood, Joseph F.	102.62	3.08	4.00	101.70
Woodbury Andre	50.00	1.50	1.50	50.00
Woodworth, William H.	142.03	4.26	3.00	143.29
Young	28.31	.85	1.00	28.16
	$44,999.37	$1,349.62	$1,298.56	$45.050.43

New Funds:

Baker, Alfred	50.00	.50	.....	50.50
Baker, Isabelle	150.00	.....	.....	150.00
Blake, John A.	200.00	.....	.....	200.00
Bolles, Chester A.	75.00	2.06	2.00	75.06
Brown, John A.	150.00	1.87	.....	151.87
Burnham, William F.	100.00	2.75	2.00	100.75
Caldwell, Col. Luther	100.00	.....	.....	100.00
Christian, Florence	50.00	1.20	1.20	50.00
Condon, Thomas E.	100.00	1.75	.....	101.75
Ellsworth, Benjamin	100.00	1.00	.....	101.00

Hills, Lillian C.	100.00	1.50	.....	101.50
Howard, Marth P.	50.00	.37	.....	50.37
Jewett, Nathan	150.00	1.87	.....	151.87
Jodrey, Albert	100.00	2.25	.....	102.25
Kelly, Charles M.	100.00	.75	.....	100.75
Malenfant, Marie	75.00	1.68	.....	76.68
Newman, Abby L.	150.00	.....	.....	150.00
Perley, Mary E.	50.00	.....	.....	50.00
Reilly, William P.	50.00	1.12	.....	51.12
Taylor, Mary J.	100.00	2.50	.....	102.50
Thurston, Rebecca	65.00	1.78	.....	66.78
Towle, Susan	50.00	.....	.....	50.00
Hubbard, Aaron (Additional Payment)	25.00	.....	.....	25.00
	$47,139.37	$1,374.57	$1,303.76	$47,210.18
		Undivided Income		45.01
				$47,255.19

CEMETERY TRUST FUNDS

Receipts

Amount of Funds January 1, 1937	$45,037.94
New Funds	2,140.00
Income	1,381.01
	$48,558.95

Expenditures

Paid for Care of Lots	$ 1,303.76
	$47,255.19

Investment Account

Town of Ipswich, Water 4's	$ 1,500.00	
Ipswich Savings Bank	45,605.19	
Medford Savings Bank	150.00	
		$47,255.19

Income Account

Balance undivided Income January 1, 1937		$ 38.57
Town of Ipswich, Water 4's	$ 80.00	
Ipswich Savings Bank	1,301.01	$ 1,381.01
		$ 1,419.58

ASSESSORS' REPORT

In making this, the annual report of the Board of Assessors, there has been included the work sheet that is used in computing the tax rate, and tables of aggregates covering the work of this Department.

The Board in maklng up the estimated receipts, used an amount equal to the receipts of the previous year,and the result shows we were justified for the only receipts fallıng short were those we received from the State. This is an estimate authorized by the Commissioner.

This year,we were able to make a reduction of $5.40 in our tax rate.

This reduction was possible principally because of reduced appropriations, available funds contributed by Electriic Light Department, equal to the amount of taxes a private owner would to pay, and also transfers from funds laying idle.

This year we have about $2.00 on our tax rate carried over from approprations made after our rate was announced.

Mr. Bradley Palmer made a gift to the State of about 1900 acres of land and buildings there on which will reduce our assessed value.

However the State agrees to reimburse the Town for tax on land, so it will not make a material difference in rate.

There has been some new building during the past year, but reductions and added exemptions practically off set this gain.

We feel that the Town should go slowly in accepting any more land for public purposes, for Ipswich like many more Communities has an alarming amount of tax exempt property.

Respectfully submitted,

C. CHESTER CALDWELL,
JOHN E. NORMAN,
WORTHINGTON H. MANSFIELD,
Assessors of Ipswich.

WORK SHEET 1937

Town Appropriations	$352019.52
Excess Overlay 1934	1681.54
State Tax	12075.00
State Parks & Reservations	135.79
Veterans Exemptions	23.00
County Tax	9864.62
County Tax 1936 Excess of estimate	103.16
Tuberculosis Hospital	2649.77
Overlay 1937	5720.69
	$384272.99

ESTIMATED RECEIPTS

Income Corporations	$30939.84
Motor Vehicle Excise	10317.47
Licenses	4910.66
Fines	380.50
General Government	1104.65
Charities	11414.83
Soldiers Benefits	914.15
Old Age Assistance	4144.12
Schools	3314.09
Water Department	24600.00
Cemeteries	990.00
Interest on Taxes & Assessments	5632.87
All others	1159.58
Moth	1800.00
State Tax raised in 1936 in excess of amount paid	24.78
Available Funds	14300.00
	115947.54

Net amount raised on Polls And Property	268325.45
Less 1863 Polls	3926.00
	264599.45
Total Valuation $6,854,908.00;	
Tax Rate $38.60	264,599.45
Gain in fractions	.58
Moth Assessment	1889.55
Water Liens	4065.89
Total amount of all taxes listed in the Collectors Commitment for the year 1937	274,281.47

TABLE OF AGGREGATES 1937

Number of Persons assessed on Property	1,767
Number of Polls	1,863
Valuation of Personal Property	$529,638.00
Valuation of Real Estate	$6,325,270.00
Value of Assessed Real Estate Buildings Excluding Land	$4,654,550.00
Land Excluding Buildings	$1,670,720.00
	$6,854,908.00
Amount raised on Personal Estate	$20,444.03
Amount raised on Real Estate	$244,155.42
Amount raised on Polls	3,726.00
	$268,325.45
Rate	38.60
Number of Horses Assessed	177
Number of Cows Assessed	529
Number of Neat Cattle other than Cows	99
Number of Swine Assessed	14
Number of Dwelling Houses Assessed	1,584
Number of Acres of Land Assessed	17,730

TOWN PROPERTY 1937

Schools	$481,100.00
Municipal Buildings	112,500.00
Fire Department:	
Buildings and Grounds	43,500.00
Apparatus	14,900.00
Highway Department:	
Buildings	5,750.00
Equipment	21,206.29
Moth Department:	
Equipment	3,500.00
Cemeteries	5,000.00
Town Infirmary	20,000.00
Wharf Property	4,350.00
Land at Great Neck	8,300.00
Land Turkey Shore Road	1,000.00
Public Grounds	27,500.00
Land Common Fields	75.00
Land Linebrook	125.00
Water Department	361,944.84
Electric Light Department	340,363.28

In addition to the property enumerated above there is the shore, beach and other valuable property given to the Town by the Commoners, the value of which is not estimated. The value of the Water Works and Electric Light Plant will be found in the Water and Light report.

ANNUAL REPORT

OF THE

Town Accountant

Receipts and Expenditures

FOR

THE YEAR ENDING DECEMBER 31, 1937

Chronicle Publishing Co., Printers

Ipswich, Mass.

ACCOUNTANT'S REPORT

To the Honorable Board of Selectmen,

Gentlemen:

I beg to submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1937, together with the reports of various departments and town officials.

Respectfully submitted,

KENNARD V. DAMON

Town Accountant.

RECEIPTS

Taxes, Current Year			
Real Estate	161,163.29		
Personal	13,936.70		
Poll	3,024.98		
		178,124.97	
Taxes, Previous Years			
Real Estate	75,229.77		
Personal	5,180.17		
Poll	212.61		
		80,622.55	
Tax Titles		6,118.73	
			264,486.25

From State		
Income Tax	27,812.46	
Corporation Tax	5,480.14	
Chapter 362, Acts of 1936	865.13	
Lieu of Taxes	3.46	
		34,161.19
Old Age Assistance Tax		24.00
Licenses and Permits		
Liquor	4,689.00	
Hawkers and Peddler	46.00	
Junk	62.00	
Amusement	52.00	
Victualler	88.00	
Innholder	16.00	
Tallow	12.00	
Garage	40.00	
Revolver	17.00	
Bowling and Pool	22.00	
Ice Cream	15.00	
Auctioneer	4.00	
Garbage	2.00	
Cesspool	6.00	
Theatre	60.00	
Milk and Oleomargarine	56.50	
		5,187.50
Fines and Forfeits		
Third District Court		178.55
Grants and Gifts		
Aid to Industrial Schools	423.50	
For Memorial Building	60.00	
English Speaking Classes	99.00	

State Moth		25.00	
Burley Educational Fund		5,000.00	
Dog Fund		512.59	
Highways, Chapter 90			
State		1,700.00	
County		850.00	
U. S. Old Age Assistance — Administration		424.02	
U. S. Old Age Assistance — Assistance		12,722.50	
U. S. Aid to Dependent Children		1,895.33	
U. S. New High School Construction		23,350.00	
			47,061.94
Special Assessments			
Moth			1,648.50
Privileges			
Motor Vehicle Excise			10,748.49
General Government			
Treasurer and Collector			
Costs	58.10		
Telephone Tolls	1.25		
Sale of Poll Lists	3.00		
		62.35	
Town Clerk			
Dog Licenses		841.60	
Selectmen			

Town Hall, Rent	100.00		
Town Wharf, Rent	75.00		
Great Neck Lot, Rent	245.00		
Memorial Building, Rent	30.00		
Court Room, Rent	325.00		
Ambulance	220.00		
Sale of Town Property	130.00		
		1,125.00	
			2,028.95

Protection of Persons and Property

Fire Department			
Refill Fire Extinguisher	3.21		
All Other	8.65		
		11.86	
Sealer of Weights and Measures		34.65	
Town Scales		28.50	
Seal Bounties		71.50	
Health			
State Subsidy	96.43		
Cities and Towns	62.51		
Individuals	90.00		
		248.94	
			395.45

Highways		
Sale of Material	222.61	

Damage to Blinkers		53.75	
Compensation Insurance Rebate		455.42	
Machinery Fund		1,161.05	
			1,892.83
Charities			
Telephone Tolls		2.50	
Infirmary, Sales		1,616.05	
Temporary Aid			
State	2,041.84		
Cities and Towns	964.06		
Individuals	2.00		
		3,007.90	
Aid to Dependent Children			
State		1,031.88	
Old Age Assistance			
State	5,855.56		
Cities and Towns	332.82		
Individuals	40.00		
		6,228.38	
			11,886.71
Soldiers' Benefits			
State Aid			588.00
Schools			
Tuition		3,495.50	
Manual Training		107.21	

Manning School Fund		500.00	
Feoffees Grammar School		1,500.00	
Fire Loss		1,541.25	
			7,143.96
Public Service Enterprises			
Electric Light		101,450.98	
Water			
Rates	21,404.43		
Liens	139.64		
		21,544.07	
			122,995.05
Cemeteries			
Interments, etc.		921.00	
Sale of Lots		500.00	
			1,421.00
Interest:			
Taxes		4,032.22	
Tax Titles		296.84	
Trust Funds:			
Savory Fund	138.28		
Cowles Fund	300.00		
Kimball Fund	15.11		
Crane Fund	1,227.59		
Cemetery Funds	1,383.76		
Jones Fund	2,000.00		
		5,064.74	
Electric Light Deposits		116.80	
			9,510.60

Indebtedness:

Highway Loan	1,800.00	
High School Loan	3,500.00	
Emergency Loan	..... 12,000.00	
Electric Light Loan	30,000.00	
Temporary Loans	328,350.00	
Premiums	112.80	
		375,762.80

Trust Funds:

Electric Light Deposits	306.00	
Cemetery Perpetual Care Funds	2,140.00	
		2,446.00

Refunds:

Petty Cash Advance	30.00
Selectmen	3.00
Auditing	1.50
Treasurer and Collector	6.25
Health	29.99
Highways	114.90
Mill Road	16.50
Public Welfare	40.98
Old Age Assistance	15.00
State Aid	10.00
Soldiers' Relief	18.70
Schools	52.78
High School Construction	6.57
Unemployment	5.00
W. P. A.	28.00
Accrued Interest	7.14

Interest Tax Title	81.34	
Water	9.55	
		477.20
Total Receipts		900,424.97
Balance January 1, 1937:		
General	17,097.21	
Electric Light Deposits	3,890.50	
		20,987.71
		921,412.68

PAYMENTS

Per Recapitulation of Appropriation Accounts	588,043.55	
Petty Cash Advance	30.00	
Temporary Loans	303,350.00	
Tax Title Loan	246.42	
Dog Licenses	841.60	
Trust Fund Deposits:		
Cemetery Perpetual Care Bequests	2,140.00	
Cemetery Perpetual Care Income	80.00	
Savory Fund Income	8.50	
Refunds:		
Taxes 1935	210.49	
Taxes 1936	47.19	
Taxes 1937	62.20	
Motor Vehicle Excise Taxes:		
1934	4.00	
1935	2.20	
1936	11.35	
1937	266.30	
Ambulance Accounts Receivable	6.00	
Tailings	7.63	
Electric Light Deposits	278.75	
Revolver Permit	.50	
Interest on Taxes	13.74	
Hawkers License	2.00	
Total Payments		895,652.42
Balance December 31, 1937:		
General	21,725.71	

Electric Light Deposits	4,034.55	
		25,760.26
		$921,412.68

EXPENDITURES

GENERAL GOVERNMENT

Moderator

Salary		72.22	
			72.22
Appropriation	100.00		
Unexpended Balance	27.78		

Selectmen

Salaries and Wages:			
Selectmen		$700.00	
Other Expenses:			
Printing and Advertising		$1,280.64	
Inspector of Wires		300.00	
Hearings, Car Fares, Travel		114.02	
Surveys and Plans		84.50	
Telephone		67.15	
Deputy Sheriff's Fees, Etc.		60.25	
Bell Ringer		60.00	
Sec. Finance Committee		50.00	
Stationery and Postage		39.94	
Supplies		39.39	
Moderator		20.00	
Delivering Town Reports		20.00	
Insurance		16.80	
Dog Officer		10.00	
Dues, Selectmen's Assn.		6.00	
Repairs		3.30	
Clerical		2.75	
			$2,864.74
Appropriated	$3,000.00		
Unexpended Balance	135.26		

Auditing and Accounting

Salaries;			
Accountant		$1,681.10	
Auditor		150.00	
Other Expenses;			
Supplies		$46.53	
Printing		21.50	
Dues		10.00	
Stationery & Postage		3.50	
Traveling		3.00	
Telephone		.50	
			$1,923.13
Appropriation	$1,928.00		
Unexpended Balance	6.37		
Refund	1.50		

Treasurer and Collector

Salaries and Wages;	
Treasurer & Collector	$2,200.00
Clerk	1,484.00
Safe Guarding Property	11.00
Other Clerical	7.50
Other Expenses:	
Surety Bonds & Insurance	$648.00
Printing & Advertising	299.99
Office Supplies	255.80
Stationery & Postage	237.97
Equipment & Repairs	181.68
Recording Titles & Cert. of Notes	142.80
Telephone	46.09
Auto Expense	35.56

Rental, Safe Deposit Box		5.50	
			$5,555.89
Appropriation	$5,594.00		
Unexpended Balance	44.36		
Refunds	6.25		

Assessors

Salaries & Wages:			
Chairman & Clerk		$1,500.00	
Other Assessors		400.00	
Clerical Hire		137.50	
Other Expenses;			
Printing & Advertising		$295.45	
Traveling		135.00	
Equipment & Supplies		79.45	
Telephone		47.77	
Abstracts of Titles		44.00	
Subscriptions		10.00	
Stationery & Postage		4.67	
			$2,653.84
Appropriation	$2,606.33		
Transfer, Reserve Fund	50.00		
Unexpended Balance	2.49		

Law

Opinions, Investigations,			
Attending Hearing		$314.33	
Prosecutions		174.00	
Drafting Forms		105.00	

Photographs		6.00	
			$599.33
Appropriation	$600.00		
Unexpended Balance	.67		

Town Clerk

Salaries & Wages;			
Town Clerk		$1,250.00	
Clerical		42.00	
Recording Fees		241.00	
Birth Returns		20.00	
Death Returns		16.00	
Other Expenses.			
Supplies		$117.81	
Stationery & Postage		12.50	
Printing & Advertising		11.75	
Surety Bond		5.00	
Dues & Subscriptions		4.00	
			$1,720.06
Appropriation	1,685.00		
Transfer	50.00		
Unexpended Balance	14.94		

Election & Registration

Salaries & Wages;			
Registrars		$300.00	
Election Officers		276.83	
Carpentry		3.00	
Other Expenses:			
Printing & Advertising		$63.00	

Supplies		52.00	
Stationery & Postage		3.10	
			$697.93
Appropriation	$700.00		
Unexpended Balance	2.07		

Town Hall

Salary:			
Janitor		$1,325.00	
Other Expenses;			
Fuel, Light, & Water		$1,325.00	
Repairs & Materials		408.77	
Janitor's Supplies		118.43	
Laundry		12.00	
			$3,165.03
Appropriation	$3,179.00		
Unexpended Balance	13.97		

Provisions For Repairs, Town Hall

C. P. Goodwin		29.50
Balance January 1, 1937	29.50	

Special By-Laws Committee

Advertising	230.06
Printing	125.00
Services	64.00
Delivering By-Laws	15.00

Supplies		1.50	
			435.56
Unexpended 1936	250.00		
Transfers, Reserve Fund	250.00		
	500.00		
Unexpended Balance		64.44	

Committee on Zoning

Frederick J. Adams, Consultant		1,000.00	
Printing		9.00	
Advertising		3.00	
Supplies, Etc.		3.80	
			1,015.80
Appropriation	1,200.00		
Unexpended Balance	184.20		

PROTECTION OF PERSONS AND PROPERTY

Police

Salaries & Wages;	
Patrolmen	$7,495.52
Chief	1,749.00
Specials	991.38
Keeper of Lockup	534.29
Equipment & Maintenance:	
Gas, Oil, & Repairs	$748.87
Equipment	300.00
Insurance	120.12
Car & Boat Hire	18.25

Other Expenses;

Telephone	$156.49	
Furniture	70.00	
Supplies	44.16	
Painting Traffic Lines	41.15	
Laundry & Meals	32.27	
Printing, Postage, & Stationery	23.75	
		$12,325.25

Appropriation	$12,344.25
Unexpended Balance	19.00

Fire Department

Salaries & Wages;

Chauffeurs	$6,480.00
Call Men	2,800.00
Chief	400.00
Other Engineers	300.00
Pension	300.00
Still Alarms	128.50
Supt., of Fire Alarm	100.00
Trimming Trees	17.00

Equipment;

Hose	$236.75
Apparatus	180.53
Equipment for Men	38.35

Maintenance & Repairs;

Repairs & Supplies	$408.69
Gas & Oil, Etc.	110.79

Buildings & Grounds;			
Fuel, Light, & Water		$616.28	
Repairs & Supplies		260.23	
Furnishings		48.95	
Other Expenses;			
Telephone		$98.54	
Insurance		61.08	
Stationery & Printing		5.43	
			$12,591.12
Appropriation	$12,600.00		
Unexpended Balance	8.88		

Moth Department

Salaries & Wages;			
Superintendent		$1,200.00	
Labor		1,163.44	
Clerical		2.00	
Other Expenses;			
Insecticides		$1,092.34	
Equipment & Repairs		798.60	
Registration & Insurance		385.82	
Rent & Light		196.50	
Hardware & Tools		136.49	
Stationery, Postage, Printing		42.10	
			$5,017.29
Appropriation	$4,646.00		
Transfer, Reserve Fund	375.00		
Unexpended Balance	3.71		

Tree Warden

Salaries & Wages;			
Labor		$438.05	
Superintendent		300.00	
Other Expenses;			
Hardware, Tools, & Supplies		$89.66	
Stationery, Printing, Postage		7.00	
Gas & Oil		6.20	
			840.91
Appropriation	$800.00		
Transfer, Reserve Fund	41.50		
Unexpened Balance	.59		

Savory Fund

Labor	62.78	
Cherry Hill Nurseries, Trees	67.00	
		129.78

Sealer of Weights & Measures

Salaries & Wages:			
Sealer		$163.19	
Deputy		96.00	
Other Expenses;			
Transportation		$43.85	
Supplies		8.23	
Advertising		4.00	
			$316.17
Appropriation	$320.00		
Unexpended Balance	3.83		

Forest Warden

Fighting Fires		$171.50	
Equipment & Supplies		55.15	
			$225.65
Appropriation	$250.00		
Unexpended Balance	24.35		

Shell Fish — Clam Commissioners

Salaries & Wages:			
Labor, Policing		$908.00	
Commissioners' Salaries		300.00	
Other Expenses;			
Printing & Advertising		$41.00	
Boat Rental		21.00	
Supplies		13.90	
Car Rental		12.00	
			$1,295.90
Appropriation	$1,300.00		
Unexpended Balance	4.10		

Special Clam Committee

Labor		294.00
Boat Hire		50.00
Unexpended Balance 1936	359.94	
Expenditures	344.00	
Unexpended Balance	15.94	

Mosquito Control

Comm. of Mass.,	$850.00	
		$850.00

Health & Sanitation

General Administration;

Salaries;

Agent	$600.00
Printing & Advertising	169.46
Other Members	150.00
Chairman	100.00
Supplies	18.53
Stationery & Postage	10.72
Constables Fees	1.20

Quarantine & Contagious Diseases:

Cities & Town	$342.00
Medical Attendance	103.00
Loss of Wages	25.71
Drugs & Medicines	22.95
Ambulance	11.00

Tuberculosis;

Board & Care	$1,650.00

Child Hygiene:

Nurse	$300.00
Director	150.00

Inspection:

Milk Inspector	$400.00
Testing	101.54
Inspector of Animals	175.00
Expenses	14.00
Inspector of Slaughtering	3.50

Other Expenses;

Garbage Collection		$1,200.00	
Traveling		114.54	
Disposal of Dead Animals		25.00	
Dog Clinic Expense		5.00	
Labor		4.00	
Service on Refrigerator		2.00	
			$5,699.65
Appropriation	$4,498.00		
Additional			
Appropriation	1,500.00		
Transfer Reserve Fund	38.00		
Refund	29.99		
Unexpended Balance	366.34		

Cable Memorial Hospital

B. S. Cable Memorial Hospital		2,442.00	
Appropriation	2,500.00		
Deficit	57.60		
			2,442.40

Essex Sanatorium

Maintenance		2,649.77	
			2,649.77

Highways

Administration:

Superintendent		$1,850.76	
Telephone		110.94	

Office Supplies & Equipment	99.16	
Dues & Subscriptions	16.00	
General;		
Labor & Trucks	$8,105.32	
Tarvia, Road Oil, & Etc.	5,675.53	
Equipment & Repairs	2,982.02	
Gas & Oil	1,909.34	
Broken Stone, Gravel, & Etc.	1,121.51	
Building Expense:		
Repairs & Supplies	$119.78	
Fuel, Light, & Water	50.54	
Other Expenses;		
Insurance	$902.51	
Rent	85.00	
Care of Buoys & Floats	63.30	
Express	20.67	
		$23,112.38

Appropriation	$23,000.00
Refund	113.90
Unexpended Balance	1.52
Unapaid Bills 1937	1,229.87

Town Wharf, New Float

Justin E. Hull, Contract	$600.00	
		$600.00

Chapter 90. Topsfield Road

Labor, Trucks, Rentals

Traffic Officers, Etc.

Labor	$1,359.09	
Rental of Equip.	1,008.00	
Trucks	952.25	
Traffic Officers	200.00	
Teaming	62.10	
		$3,581.44

Union & Saltonstall Sts.

Labor & Materials; Trucks.

Materials	$321.90	
Labor	59.91	
Trucking	11.25	
		$393.06

Unexpended Balance

1936 Appr.	$506.58
Expended 1937	393.06
Unexpended Balance	$113.52

Nabby's Point Road

Thomas A. Appleton, Survey and Plans	75.00	
		75.00

Snow Removal

Labor		608.56	
Sand		38.80	
Teams		25.00	
			672.36
Appropriation	5,000.00		
Unexpended Balance	4,327.64		

Street Lighting

Street Lighting	7,300.00	
		7,300.00

Chapter 90. Mill Road

Labor, Materials, Trucks, Rentals, Etc.		
Contract F. W. Byron	$3,874.81	
Labor	2,282.81	
Rental of Equipment	976.50	
Trucks	898.81	
Materials & Supplies	49.00	
Fees	13.25	
Advertising	7.25	
		$8,102.43

Motor Grader Equipment

Dyar Sales & Machinery Co.	$3,600.00	
		$3,600.00

Charities Public Welfare

Administration;

Clerk	$900.00
Agent	675.00
Physician	550.00
Board Members	450.00
Other Clerical	178.25
Printing, Stationery, Postage	157.89
Telephone	125.61
Supervising	48.00
Supplies	31.08
Equipment Repairs	7.00
Interpreter	4.00

Outside Relief By Town;

Old Age Assistance	$13,134.50
Groceries & Provisions	8,859.93
Temporary Aid	7,564.80
Rents	2,824.74
Other Cities & Towns	2,726.59
Mothers Aid	2,080.50
Fuel & Light	1,047.80
State & Other Institutions	1,046.25
Medicine & Medical	958.41
Board & Care	342.60
Clothing	218.51
Burials	100.00

Other Expenses:

F.E.R.A. Store	$484.33
Investigation & Certifying W.P.A.	200.00
Express & Trucking	163.55

Carfares & Travel		159.41	
			$45,038.75
Appropriation	$35,000.00		
Additional Appropriation	10,000.00		
Refunds	38.98		
Unexpended Balance	.23		

Infirmary

Salaries & Wages;		
Other Employees	$1,098.50	
Superintendent	600.00	
Matron	600.00	
Other Expenses;		
Groceries & Provisions	$1,178.23	
Hay & Grain	651.80	
Fuel & Light	526.53	
Supplies & Repairs	451.12	
Auto Expenses	388.14	
Laundry	131.25	
Insurance	75.50	
Telephone	70.49	
Dry Goods & Clothing	51.11	
Ice	46.97	
Papers & Postage	38.44	
Harnesses & Equipment	23.50	
Medicine	21.26	
Veterinarian	12.00	
Live Stock	8.00	
		$5,972.84

Appropriation	$5,980.00		
UnexpendedBalance	7.16		

U. S. Grants

Old Age Assistance, Adm.:			
Clerk		300.00	
Agent		225.00	
Clerical		38.50	
			563.50
Old Age Assistance, Assistance:			
Sundry Persons			13,101.50
Aid to Dependent Children:			
Sundry Persons			1,809.50

State Aid

Cash		$422.00	
			$422.00
Appropriation	$600.00		
Unexpended Balance	188.00		

Military Aid

Cash		$60.00	
			$60.00
Appropriation	$600.00		
Unexpended Balance	540.00		

Soldier's Relief

Cash		$2,074.94
Groceries & Provisions		2,193.26

Rents		1,084.99	
Fuel		515.27	
Clothing		124.14	
Auto Hire		8.00	
Printing		3.50	
			$6,268.70
Appropriation	$5,750.00		
Additional Appropriation	500.00		
Refunds	18.70		
Unpaid Bills	660.40		

Soldier's Graves

Labor		$100.00	
			$100.00

Education

Teacher's Salaries		$67,960.18	
Transportation		7,874.50	
General Expense		6,905.62	
Janitors		6,778.40	
Fuel, Oil, Gas, Light, Water		4,885.61	
Maintenance & Repairs		4,809.50	
Textbooks & Supplies		4,054.04	
Insurance		1,993.13	
Furniture & Fixtures		1,255.12	
Tuition		384.80	
Support of Truants		368.29	
Libraries		269.60	
Americanization Classes		264.30	
Diplomas & Graduation		155.41	
			$107,958.50

Appropriated	$104,489.38
Received;	
Feoffees	$1,500.00
Manning Fund	500.00
Burley School Insurance Money	1,541.25
	$108,030.63
Expended — 1937	107,958.50
Unexpended	72.13
Refund	36.10
Unexpended Balance	$108.23
Unpaid Bills	$396.65

New High School

White Construction Co., Contract	13,196.39
Edward E. Babb & Co., Equipment	6,591.96
Duparquest, Huot & Moneuse, Equipment	3,117.00
Milton Bradley Co., Equipment	2,758.46
J. William Beals, Sons, Services	2,491.35
Kenney Bros., Inc., Equipment	1,820.35
Arthur C. Damon, Equipment	1,109.31
I. Weiss & Sons, Inc., Equipment	1,095.00
Henry S. Wolkins Co., Equipment	708.35
Art Metal Construction Co., Equipment	687.70
Jones, McDuffee & Stratton Corp., Equipment	556.31
Gledhill Brothers, Equipment	492.00
Narragansett Machine Co., Equipment	330.50

T. F. McGann & Sons, Co., Equipment		206.00	
Masury-Young Co., Equipment		180.00	
Barker Agency, Insurance		143.00	
Singer Sewing Machine Co., Equipment		136.81	
Boston Ornamental Iron & Bridge Co., Equipment		74.00	
George A. Schofield, Services		50.00	
Thomas Latham, Labor		24.25	
Smith & Russell, Pictures		21.00	
N. E. Tel. & Tel., Telephone		20.25	
Ipswich Electric Co., Electrical Wk.		14.21	
Ernest J. Smith, Postage & Tel.		3.66	
Lillian M. Brown, Clerical		2.06	
Charles E. Goodhue, Jr., Postage		.38	
			35,830.80
Federal Grant	23,350.00		
Burley Educational Fund	5,000.00		
Appropriation	3,500.00		
Unexpended Balance 1937	2,361.48		
Jones Fund	2,000.00		
Refund	6.57		
	36,218.05		
Expenditures	35,830.80		
Unexpended Balance	387.25		

Scholarships

Margaret Hubbard	200.00	
Frederick Benedix	100.00	
		300.00

Libraries

Salaries:			
Grace E. Baxter, Librarian		756.75	
Barbara James, Assistant Librarian		330.30	
F. A. Kimball, Treas. and Sec.		75.84	
Harry Kimball, Labor		32.00	
Repairs and Materials, Etc.			
Repairs and Materials		222.54	
Fuel		220.78	
Books		203.85	
Furnishings		173.05	
			2,015.11
Appropriation	2,000.00		
Income	15.11		

Parks

Labor		$339.25	
Plants & Fertilizer		189.03	
Equipment & Supplies		57.02	
Painting Flagstaffs & Signs		41.00	
Gas & Oil		34.55	
Water		24.00	
Repairs		12.85	
Express		1.26	
			$698.96
Appropriation	$700.00		
Unexpended Balance	1.04		

Playgrounds

Labor		$544.50	

Repairs & Supplies		154.63	
Repairs to Bleachers		50.00	
Trucking & Loam		38.50	
Gas & Oil		7.26	
			$794.89
Appropriation	$800.00		
Unexpended Balance	5.11		

Unpaid Bills, 1936.

Welfare Dept.:			
Comm. of Massachusetts		294.84	
City of Haverhill		7.10	
			301.94
Moth Dept.:			
Joseph A. Huckins		16.00	
Mayer & Porter		1.87	
John W. Goodhue Corp.		.66	
			18.53
Highway Dept.:			
A. P. Littlefield		6:10	
William G. Horton		5.20	
Ciolek Hardware Co.		1.25	
Dyar Sales Mach. Co.		1.00	
James Wile		.50	
			14.05
Appropriation	334.56		
Unexpended Balance	.04		

Moving Buildings, Great Neck Prop. & Damage Settlements

Settlement	$400.00	
Masonry Contract	80.00	
Trucking	50.38	
Labor	41.50	
Supplies & Materials	38.57	
Plumbing	15.35	
		$625.80

Unexpended	
Balance 1936	$692.16
Expenditures 1937	625.80
Unexpended Balance	$66.36

W. P. A. Unemployment $4,500.00

Concrete Sidewalk Project No. 8293.

Labor	1,653.29	
Trucks	774.88	
Materials and Supplies	653.19	
Rental of Equipment	225.00	
Sharpening Tools	10.50	
		3,298.86
Administration:		
Co-ordinator	170.00	
Clerk	51.00	
Telephone	11.24	
		232.24

Sewing Project No. 5005		
Rent	35.00	
Repairs	10.20	
Materials	3.01	
		48.21
		3,579.31

W. P. A. UNEMPLOYMENT $30,000.00

Concrete Sidewalk Project:		
Materials, Supplies, Etc.	3,355.59	
Labor	2,789.00	
Trucks	1,922.00	
Masons	1,387.50	
Rental of Equipment	534.75	
Supervision	486.16	
Plans, Surveys, Prints	212.96	
Gas and Oil	151.22	
Carpenters	156.30	
Sharpening Tools	53.95	
Medical Supplies	3.00	
		11,052,43
Great Neck Road Project:		
Trucks	1,981.50	
Labor	1,208.98	
Gravel	506.85	
Rental of Equipment	330.00	
Tools	58.30	
		4,085.63

Administration:

Co-ordinator	1,225.00	
Supervisor	293.18	
Clerk	324.00	
Travel and Expenses	174.79	
Blue Prints, Etc.	91.98	
Telephone	84.07	
Repairs to Equipment	21.00	
Office Supplies	30.08	
Services	30.00	
Labor	5.00	
P. O. Rent and Postage	2.50	
		2,281.60

Wood Clearing Project:

Trucks	752.50	
Supervision	465.00	
Supplies and Tools	185.88	
Medical Services and Supplies	115.11	
Sharpening Tools	4.80	
		1,523.29

Sewing Project:

U. S. Government Payment	360.00	
Rent	350.00	
Sewing Machines and Supplies	35.60	
Rental of Equipment	25.00	
Lights	18.82	
Supplies and Materials	15.68	

Repairs on Equipment	8.10	
Express	2.00	
		815.20
Water Extension Project:		
Trucks	119.75	
Labor	16.00	
		135.75
W. P. A. Commissary:		
Labor	58.50	
Travel	25.00	
Telephone	2.62	
		86.12
Green Street Playground:		
Plans	65.95	
Tools	2.40	
		68.35
Federal Project, Haverhill, Mass.		
Transportation of Workers	40.00	
		40.00
Band Project:		
Transportation	22.50	
		22.50

Drainage Project, No. 2409:			
Gravel		19.88	
			19.88
Transferred:			
Green Street Dam		5,000.00	
			5,000.00
Committee on Parking Area:			
Plans		218.25	
			218.25
Drainage Project, No. 4808:			
Materials and Supplies		1,481.04	
Rental of Equipment		671.89	
Blasting		354.00	
Trucks		269.64	
Plans and Surveys		491.95	
Sharpening Tools		48.20	
Rent		5.00	
			3,321.72
Appropriation	30,000.00		
Unexpended Balance	1,357.28		
Refund		28.00	

Green Street Dam

Contract Payments, Thomas H. Reedy	3,800.00	3,800.00
Transferred from W. P. A.	5,000.00	
Unexpended Balance	1,200.00	

Crane Picnic Fund

Transportation (Boats)	296.00	
Candy	287.28	
Float, (Maintenance and Lumber)	210.63	
Ice Cream	105.00	
Cup Cakes	84.00	
Transportation (Bus)	55.75	
Tents	50.00	
Labor and Transportation of Supplies	43.12	
Police	25.00	
Supplies	22.00	
Food for W. P. A. Band	21.75	
Sporting Goods	17.70	
Tickets	6.75	
Postage and Telephone	2.61	
		1,227.59

Memorial Building

Janitor	$1,325.00	
Fuel, Light, Water	468.30	
Insurance	50.54	
Janitor's Supplies	24.73	
Flags	7.01	
Repairs	4.74	
Teaming	1.00	
		$1,881.32

Appropriation	$2,000.00		
Unexpended Balance	118.68		
Transfer Reserve Fund	150.00		

Memorial Day

Band		$125.00	
Flowers		107.00	
Supplies		40.03	
Labor		15.00	
			$287.03
Appropriation	$300.00		
Unexpended Balance	12.97		

Care of Town Clock

A. E. Austin		$75.00	
			$75.00

Bounties On Seals

Bounties		$95.00	
Treasurer's Fees.		6.50	
			$101.50
Appropriation	$75.00		
Transfer Reserve Fund	50.00		
Unexpended Balance	23.50		

Repairs to Town Scales

Wood Preserving Corp.		8.56	
Salem Motor Transportation		2.56	
			11.12

RESERVE FUND TRANSFERS

By-Law Committee	$ 250.00
Selectmen	985.25
Assessors	50.00
Town Clerk	50.00
Repairs To Town Scales	1.46
Moth	375.00
Tree Warden	41.50
Grave Digging	150.00
Health	38.00
Bounties on Seals	50.00
	$1,991.21

Transfers To Selectmen's Department from Reserve Fund

Covered Wagon Celebration:			
Banquet and Meals		102.06	
Costumes		57.60	
Police Hire		37.50	
Clerical		7.00	
			204.16
Transfer from Reserve Fund	300.00		
Unexpended Balance	95.84		
Susie Gillis Accident Claim:			
Susie Gillis		135.25	
			135.25
Nabby's Point Road, Land Damage:			
Carl H. & Agnes B. Nordstrom		250.00	
			250.00

Repairs to New Police Room:

Supplies & Materials		160.15	
Labor		102.55	
Contract		40.00	
			302.70
Transfer from Reserve Fund	300.00		
Refund	3.00		
Unexpended Balance		.30	

Estate Joseph I. Horton

Salary		375.00	
			375.00

Cemeteries

Salaries & Wages;			
Labor		$1,983,70	
Chairman		25.00	
Other Expenses;			
Tools & Supplies		$105.82	
Sharpening Tools		65.95	
Plants & Shrubs		48.30	
Pipe Installation		40.00	
Water		23.00	
Gas & Oil		5.23	
Teaming		3.00	
			$2,300.00
Appropriation	$2,300.00		

Grave Digging

Labor		$779.75	
Tools & Supplies		31.93	
Truck Storage		15.00	
Gas & Oil		8.41	
Teaming		6.50	
Blasting		5.00	
Sharpening Tools		2.00	
			848.59
Appropriation	$700.00		
Transfer Reserve Fund	150.00		

Perpetual Care

Howard Blake	485.67	
Benjamin W. Homans	484.48	
Carl J. Woodbury	133.00	
Chester Stone	126.75	
Walter H. Hulbert	21.00	
William D. Warner	12.00	
L. L. Wood	11.00	
Edward N. Martel	9.66	
George E. Hills	6.00	
Lincoln Howe	4.00	
S. C. Gordon and Son	4.00	
Frank A. Comeau	3.20	
Mrs. E. F. Brown	3.00	
		1,303.76

Interest

New High School Loan	2,280.00
Shatswell School Loan	1,530.00

Temporary Loans	958.47	
Burley School Loan	510.00	
Memorial Building Loan	500.00	
Emergency Loan	300.00	
Fire Equipment Loan	228.15	
New High School, Equipment Loan	30.63	
Highway Equipment Loan	11.25	
Tax Title Loan	6.72	
		6,355.22

Maturing Debt

New High School Loan	6,000.00	
Emergency Loan	5,000.00	
Shatswell School Loan	4,000.00	
Fire Equipment Loan	2,340.00	
Burley School Loan	2,000.00	
Memorial Building Loan	2,000.00	
		21,340.00

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

	Balance Jan. 1, '37	Appropriation and Loans	Cash Receipts
Selectmen	$	$ 3,000.00	$ 3.00
Auditing and Accounting		1,928.00	1.50
Treasurer and Collector		5,594.00	6.25
Assessors		2,606.33	
Law		600.00	
Moderator		100.00	
Town Clerk		1,685.00	
Election and Registration		700.00	
Town Hall		3,179.00	
Repairs to Town Hall	29.50		
Committee on Town Government	45.00		
Special Committee on By-Laws	250.00		
Committee on Zoning		1,200.00	
Police Department		12,344.25	
Fire Department		12,600.00	
Moth Suppression		4,646.00	
Tree Warden		800.00	
Savory Fund, Treasury			129.78
Sealer of Weights and Measures		320.00	
Forest Warden		250.00	
Clam Committee		1,300.00	
Special Clam Committee	359.94		
Mosquito Control		850.00	
Health		4,498.00	29.99
		L 1,500.00	
Cable Hospital		2,500.00	
Essex County Hospital		2,649.77	
Highways		23,000.00	113.90
Highways — Chapt. 464 Acts 1935	.08		
Canal Bridge	477.54		
Washington St., Drainage	546.00		
Unemployment Committee — 1933	13.39		
Town Wharf (Float)	2.73	600.00	
Topsfield and Linebrook Roads	4.05		
Topsfield Road — Chapt. 90		3,000.00	
Union and Saltonstall Sts.	506.58		
Nabby's Point Road	75.00		
Peabody Street	35.80		
East and Newmarch St.	214.40		
Snow Removal		5,000.00	
Street Lighting		7,300.00	
Mill Road — Chapt. 90		4,000.00	2,566.50
Motor Grader Equipment		1,800.00	
		L 1,800.00	
Public Welfare		35,000.00	38.98
		L 10,000.00	
Town Infirmary		5,980.00	
U. S. Grants:			
Aid to Dependent Children			1,895.33

DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1937

Credit Transfer	Deficits Dec.31, '37	Deficits Jan.1, '37	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec.31,'37
$ 985.25	$	$	$ 3,756.85	$	$ 231.40	$
			1,923.13		6.37	
			5,555.89		44.36	
50.00			2,653.84		2.49	
			599.33		.67	
			72.22		27.78	
50.00			1,720.06		14.94	
			697.93		2.07	
			3,165.03		13.97	
			29.50			
						45.00
250.00			435.56			64.44
			1,015.80		184.20	
			12,325.25		19.00	
			12,591.12		8.88	
375.00			5,017.29		3.71	
41.50			840.91		.59	
			129.78			
			316.17		3.83	
			225.65		24.35	
			1,295.90		4.10	
			344.00			15.94
			850.00			
38.00			5,699.65		366.34	
		57.60	2,442.40			
			2,649.77			
			23,112.38		1.52	
						.08
					477.54	
					546.00	
						13.39
			600.00		2.73	
						4.05
	581.44		3,581.44			
			393.06			113.52
			75.00			
					35.80	
						214.40
			672.36		4,327.64	
			7,300.00			
	1,535.93		8,102.43			
			3,600.00			
			45,038.75		.23	
			5,972.84		7.16	
			1,809.50			85.83

	Balance Jan. 1, '37	Appropriation and Loans	Cash Receipts
Old Age Assistance — Adm.	141.42		424.02
Old Age Assistance — Assistance	661.20		12,737.50
State Aid		600.00	10.00
Military Aid		600.00	
Soldiers' Relief		5,750.00	18.70
		L 500.00	
Care of Soldiers' Graves		100.00	
Education		104,489.38	2,036.10
New High School Construction	2,361.48	L 3,500.00	30,356.57
Burley School Fire Damage			1,541.25
Scholarships			300.00
New School Plans	21.15		
Libraries		2,000.00	15.11
Parks		700.00	
Playgrounds		800.00	
Unpaid Bills		334.56	
Moving Buildings, Great Neck	692.16		
Unemployment	3,583.32		5.00
W. P. A.		30,000.00	28.00
W. P. A. Green St. Dam			
Crane Picnic Fund			1,227.59
Memorial Building		2,000.00	
Memorial Day		300.00	
Town Clock		75.00	
Bounties on Seals		75.00	
Repairs, Town Scales	9.66		
Sprinkler and Alarm System	1,595.24		
Reserve Fund		2,000.00	
Estate of Joseph I. Horton		375.00	
Electric Light Operation	12,588.54		115.30
			101,450.98
Electric Light Construction		L 30,000.00	
Electric Light Depreciation	21,493.61		
Water Department		24,600.00	9.55
Cemeteries		2,300.00	
Locust Grove Cemetery	140.63		
Digging Graves		700.00	
Cemetery Perpetual Care of Lots			1,303.76
Interest		6,500.00	81.53
Maturing Debt		21,340.00	
State Tax		12,075.00	
State Park & Reservation		135.79	
Veterans' Exemption		11.50	
County Tax		9,864.62	
State Parks & Reservations - 1936	24.78		
Veterans Exemption - 1936		11.50	
County Tax - 1936		103.06	
	$45,873.20	$424,170.76	$156,446.19

Credit Transfer	Deficits Dec.31, '37	Deficits Jan.1, '37	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec.31,'37
			563.50			1.94
			13,101.50			297.20
			422.00		188.00	
			60.00		540.00	
			6,268.70			
			100.00			
1,541.25			107,958.50		108.23	
			35,830.80			387.25
				1,541.25		
			300.00			
					21.15	
			2,015.11			
			698.96		1.04	
			794.89		5.11	
			334.52		.04	
			625.80		66.36	
			3,579.31		1.01	8.00
			23,670.72	5,000.00		1,357.28
5,000.00			3,800.00			1,200.00
			1,227.59			
			1,881.32		118.68	
			287.03		12.97	
			75.00			
50.00			101.50		23.50	
1.46			11.12			
				1,595.24		
				1,991.21	8.79	
			375.00			
			83,658.14	9,969.64	8,800.00	11,727.04
24,816.85			54,816.85			
9,969.64				24,816.85		6,646.40
			23,565.86		1,043.69	
			2,300.00			
						140.63
150.00			848.59		1.41	
			1,303.76			
			6,355.22		226.31	
			21,340.00			
	787.50		12,862.50			
	61.50		197.29			
	2.53		14.03			
	223.03		10,087.65			
					24.78	
		11.50				
		103.06				
$43,318.95	$3,191.93	$172.16	$588,043.55	$43,318.95	$19,143.98	$22,322.39

TOWN OF IPSWICH—BALANCE SHEET, DECEMBER 31, 1937.

GENERAL ACCOUNTS

ASSETS

Cash:		
General	$ 21,725.71	
Electric Light Deposit	4,034.55	
		$ 25,760.26
Accounts Receivable:		
Taxes:		
Levy of 1933	22.00	
Levy of 1934	216.58	
Levy of 1935	6,077.19	
Levy of 1936	39,611.94	
Levy of 1937	85,533.56	
		131,461.27
Old Age Assistance Taxes:		
Levy of 1933		5.00
Motor Vehicle Excise Taxes:		
Levy of 1932	90.16	
Levy of 1933	266.28	
Levy of 1934	413.78	
Levy of 1935	397.82	
Levy of 1936	866.33	
Levy of 1937	2,244.59	
		4,278.96
Special Assessments:		
Moth 1934	45.10	
Moth 1936	97.14	
Moth 1937	2,782.20	
		2,924.44
Tax Titles:		37,276.06
Departmental:		
Town Property	2,487.13	

LIABILITIES AND RESERVES

Temporary Loans:		
In Anticipation of Revenue		$100,000.00
Electric Light Deposit Fund	$2,739.13	
Electric Light Deposit Fund —Accrued Interest	1,295.42	
		4,034.55
Tailings		182.05
Sale of Cemetery Lots Fund		751.00
Highway Machinery Fund		1,161.05
Sale of Town Property		130.00
Water Available Surplus		2,744.51
Unexpended Appropriation Balance:		
Committee on Town Government	45.00	
Special Committee on By-Laws	64.44	
Special Clam Committee	15.94	
Highways - Chapter 464 Acts of 1935	.08	
Unemployment Committee 1933	13.39	
Topsfield & Linebrook Roads—Chapter 90	4.05	
Union & Saltonstall Streets	113.52	
East & Newmarch Street	214.40	
U. S. Grants:		
Aid to Dependent Children	85.83	
Old Age Asssitance—Administration	1.94	

Telephone	74.29	
Ambulance	104.00	
Health	2,795.02	
Highway	105.75	
State Aid to Highways	10,500.00	
County Aid to Highways		5,250.00
F. E. R. A. Sidewalks	72.00	
Temporary Aid	3,544.03	
Aid to Dependent Children	1,221.63	
Old Age Assistance	28.50	
State Aid	422.00	
Military Aid	30.00	
		26,634.35
Electric Light		19,998.59
Water Rates	13,665.56	
Water Liens Added to Taxes, 1937	3,246.18	
		16,911.74
Cemetery		799.00
Overdrawn Accounts:		
Overlay 1932	85.94	
Overlay 1934	43.11	
Overlay 1935	814.89	
Topsfield Road	581.44	
Mill Road	1,535.93	
		3,061.31
Underestimates:		
State Tax	787.50	
State Parks & Reservations	61.50	
Veterans' Exemptions	2.53	
County Tax	223.03	
		1,074.56
		$270,185.54

Old Age Assistance— Assistance	297.20	
New High School Construction	387.25	
Unemployment	8.00	
W. P. A. Projects	1,357.28	
W. P. A. Green St., Dam	1,200.00	
Electric Light:		
Operation	11,727.04	
Depreciation	6,646.40	
Locust Grove Cemetery	140.63	
		22,322.39
Reserve Fund - Overlay Surplus		164.46
Overlay Reserved for Abatements:		
Levy of 1936	3,568.10	
Levy of 1937	2,126.87	
		5,694.97
Revenue - Reserved Until Collected:		
Motor Vehicle Tax	4,278.96	
Special Assessments	2,924.44	
Tax Title	37,276.06	
Departmental	25,634.35	
Electric Light	19,998.59	
Water	16,911.74	
Cemetery	799.00	
		108,823.14
Surplus Revenue		24,177.42
		$270,185.54

DEBT ACCOUNT

Net Funded or Fixed Debt	$272,980.00	Emergency Loans	27,000.00
		Fire Department Equipment Loan	4,680.00
		Memorial Building Loan	8,000.00
		Highway Loan	1,800.00
		School Loans	153,500.00
		Electric Light Loans	56,500.00
		Water Loan	21,500.00
	$272,980.00		$272,980.00

TRUST FUNDS

Trust Funds:		Martha I. Savory Fund	$ 167.05
Cash and Securities	$85,627.87	Cowles School Fund	10,054.80
		Richard T. Crane, Picnic Fund	24,934.11
		William G. Brown Fund	1,909.90
		Kimball Fund	500.00
		Marianna T. Jones Fund	961.68
		Arthur Wesley Dow Fund	115.14
		Cemetery Perpetual Care Fund	47,255.19
	$85,627.87		$85,627.87

ANNUAL REPORT

OF THE

Treasurer

AND

Tax Collector

FOR

THE YEAR ENDING DECEMBER 31, 1937

Chronicle Publishing Co., Printers

Ipswich, Mass.

AUDITOR'S STATEMENT

I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid and find them to agree with the Treasurer's warrants, and in my opinion, the foregoing balance sheet represents a true financial condition of the Town of Ipswich.

KENNARD V. DAMON,

Auditor of the Town of Ipswich.

Ipswich, Mass., Feb., 1938.

Essex, s. s.

Then personally appeared Kennard V. Damon, Auditor of the Town of Ipswich, and made oath that the above statement by him is true.

Attest: Edward S. Cogswell

Justice of the Peace,

My Commission expires July 26, 1940.

REPORT OF THE TOWN TREASURER

To the Citizens of the Town of Ipswich:

The report of the Town Treasurer for the year 1937 is herewith submitted.

Balance January 1, 1937		
General Cash	$17,097.21	
Electric Light Deposits	3,890.50	
		$ 20,987.71
Receipts		900,424.97
		$921,412.68
Payments		$895,652.42
Balance December 31, 1937		
General Cash	$21,725.71	
Electric Light Deposits	4,034.55	
		25,760.26
		$921,412.68

Detailed reports of all financial transactions of the town for the year may be found in the tables given in the report of the Town Accountant.

The borrowing capacity of the town for temporary revenue loans was $334,285.72. Of this amount the sum of $300,000 was borrowed, this being $25,000 more than last year.

There are four (4) notes of $25,000. each outstanding

held by the Merchants National Bank of Boston. This amount is the same as was unpaid on temporary loans in 1936.

Cash on hand on closing the books on December 31, 1937 was $25,760.26.

Attention is called to the increase in the amount of money handled by this department each year. During the year of 1936 the sum of $1,135,562.86 and in 1937 $900,424.97 went through the books.

I wish to record my appreciation of the fine spirit of co-operation of Kennard V. Damon who assumed the duties of Auditor and Accountant in March. Mr. Damon was new to the duties of his office which are many, and his splendid handling of these duties particularly as they are interwoven with the Treasurer and Collector's Department has added to the conduct of my work during the year.

Respectfully submitted,

JAMES D. REILLY,

Treasurer and Collector.

TAX COLLECTOR'S REPORT—1937

MOTOR VEHICLE EXCISE

Levy of 1932

Outstanding January 1, 1937	$ 96.47	
Collections		$ 6.31
Outstanding December 31, 1937		90.16
	$ 96.47	$ 96.47

MOTOR VEHICLE EXCISE

Levy of 1933

Outstanding January 1, 1937	$297.60	$
Collections		31.32
Outstanding December 31, 1937		266.28
	$297.60	$297.60

MOTOR VEHICLE EXCISE

Levy of 1934

Outstanding January 1, 1937	$493.88	$
Refunds	4.00	
Collections		84.10
Outstanding December 31, 1937		413.78
	$497.88	$497.88

MOTOR VEHICLE EXCISE

Levy of 1935

Outstanding January 1, 1937	$502.15	$

Refund	2.20	
Collections		106.53
Outstanding December 31, 1937		397.82
	$504.35	$504.35

MOTOR VEHICLE EXCISE

Levy of 1936

Outstanding January 1, 1937	$ 1,940.49	$
Commitment	68.59	
Refunds	11.35	
Collections		1,142.75
Abatements		11.35
Outstanding December 31, 1937		866.33
	$ 2,020.43	$ 2,020.43

MOTOR VEHICLE EXCISE

Levy of 1937

Commitments	$11,956.14	$
Refunds	266.30	
Collections		9,377.48
Abatements		600.37
Outstanding December 31, 1937		2,244.59
	$12,222.44	$12,222.44

MOTH

Levy of 1934

Outstanding January 1, 1937	$ 97.65	
Collections		51.70

Tax Titles		.85
Outstanding December 31, 1937		45.10
	$ 97.65	$ 97.65

MOTH

Levy of 1936

Outstanding January 1, 1937	$ 393.30	
Collections		296.16
Outstanding December 31, 1937		97.14
	$ 393.30	$ 393.30

MOTH

Levy of 1937

Commitment	$1,889.45	
Collections		$1,300.12
Abatements		1.50
Tax Titles		1.30
Outstanding December 31, 1937		586.53
	$1,889.45	$1,889.45

MOTH

Levy of 1937

Commitment	$2,235.67	
Outstanding December 31, 1937		$2,235.67

OLD AGE ASSISTANCE

Levy of 1933

Outstanding January 1, 1937	$29.00

Collections		$24.00
Outstanding December 31, 1937		5.00
	$29.00	$29.00

TAXES

Levy of 1932

Tax Title Disclaimed	$42.37	
Abatement		42.37

TAXES

Levy of 1933

Outstanding January 1, 1937	$43.71	
Tax Title Disclaimed	84.44	
Collections		$21.71
Abatements		84.44
Outstanding December 31, 1937 (Poll)		22.00
	$128.15	$128.15

TAXES

Levy of 1934

Outstanding January 1, 1937	$8,776.29	
Tax Titles Disclaimed	105.76	
Collections		5,124.96
Abatements		1,076.45
Tax Titles		2,464.06
Outstanding December 31, 1937 Poll, Personal & Real Estate		216.58
	$8,882.05	$8,882.05

TAXES

Levy of 1935

Outstanding January 1, 1937	$41,610.76	
Tax Titles Disclaimed	63.38	
Overpayment Refunded	209.49	
Overpayment to be adjusted	.01	
Collections		29,521.94
Abatements		1,491.95
Tax Titles		4,792.23
Outstanding December 31, 1937 Poll, Personal & Real Estate		6,077.52
	$41,883.64	$41,883.64

TAXES

Levy of 1936

Outstanding January 1, 1937	$90,146.57	
Tax Title Disclaimed	105.76	
Overpayment Refunded	47.19	
Collections		$45,951.94
Abatements		330.14
Tax Titles		4,405.50
Outstanding December 31, 1937 Poll, Personal & Real Estate		39,611.94
	$90,299.52	$90,299.52

TAXES

Levy of 1937

Commitments	$268,368.03
Overpayments Refunded	62.20

Overpayments to be Refunded	3.00	
Collections		$178,124.97
Abatements		3,594.40
Tax Titles		1,177.30
Outstanding December 31, 1937 Poll, Personal & Real Estate		85.536.56
	$268,433.23	$268,433.23

TAX TITLE ACCOUNT

Tax Titles on hand January 1, 1937	$29,155.52	
Added to Tax Titles	14,325.35	
Tax Titles Disclaimed		$401.71
Tax Titles Redeemed		6,118.73
Tax Titles on hand December 31, 1937		36,960.43
	$43,480.87	$43,480.87

WATER LIENS ADDED TO TAXES

Water Liens Added to Taxes	$4,065.89	
Collections		$819.71
Outstanding December 31, 1937		3,246.18
	$4,065.89	$4,065.89

LIABILITIES

Bonds and Notes Payable

Year	Emergency Loan 1937	Highway Grader	New Fire Pump	Emergency Relief 1935	Memorial Building	Burley School	HighSchool Equipment	Shatswell School	New High School
1938	$12000.00	$900.00	$2340.00	$5000.00	$2000.00	$2000.00	$700.00	$4000.00	$6000.00
1939		900.00	2340.00	5000.00	2000.00	2000.00	700.00	4000.00	6000.00
1940				5000.00	2000.00	2000.00	700.00	4000.00	6000.00
1941					2000.00	2000.00	700.00	4000.00	6000.00
1942						2000.00	700.00	4000.00	6000.00
1943								4000.00	6000.00
1944								4000.00	6000.00
1945								4000.00	6000.00
1946									6000.00
1947									6000.00
1948									6000.00
1949									6000.00
1950									6000.00
1951									6000.00
1952									6000.00
1953									6000.00
1954									6000.00
1955									6000.00

ELECTRIC LIGHT AND WATER NOTES PAYABLE

IN REPORT OF THAT DEPARTMENT

PART II.

Water and Light Report

TOWN OF IPSWICH

FORTY-FOURTH
ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING

COMMISSIONERS

FOR THE YEAR 1937

Chronicle Publishing Co., Printers

Ipswich, Mass.

OFFICERS OF THE WATER AND LIGHT DEPARTMENT

COMMISSIONERS

J. E. COLE, JR., CHAIRMAN
BENJAMIN H. DAVIS, CLERK
CHARLES A. MALLARD

TREASURER AND COLLECTOR

JAMES D. REILLY — No. 2 Office Town Hall

DEPARTMENT OFFICERS

Manager of Light & Water Dept.	Charles A. Mallard
Chief Operator Power Plant	Earl D. Hardy
Line Supt. Light Dept.	Gordon Player
Construction Supt., Water Dept.	Stephen Woodman

Office Hours of Light and Water Dept. 9:00 A. M. to 5:00 P. M. except Saturdays; Saturday 9:00 A. M. to 12:00

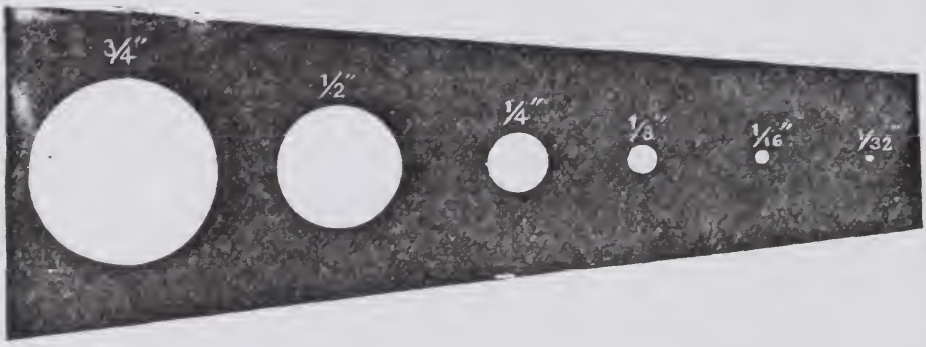
A meeting of the Commission is held each Friday night at 8:00 P. M. at the office Room No. 5

CAUTION TO WATER TAKERS

Do not blame your meter

If you have a leaky fixture; have it repaired. If not

	Gals. Per day	Cost Per day
1-2 in. stream consumes	10,800	$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	1.10
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11



The above will show you what a small leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

FORTY-FOURTH ANNUAL REPORT OF THE WATER AND ELECTRIC LIGHT COMMISSIONERS FOR THE YEAR 1937

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1937 as follows:

WATER DEPARTMENT

CONSTRUCTION

Service Pipe	
Paid for materials and labor	$2037.70
Pipe Lines	
Paid for materials and labor	4425.32

MAINTENANCE

Repairs Services	
Paid for materials and labor	3832.97
Repairs Pipe Lines	
Paid for materials and labor	301.80
Station and Grounds	
Paid for materials and labor	5232.31
Administration and Transportation	
Paid for materials and labor	3273.26
Note Payment	
Notes paid by Treasurer	3500.00
Interest Payment	
Interest paid by Treasurer	962.50
	$23,565.86

WATER DEPARTMENT

James D. Reilly, Treasurer

1937

Dr.		Cr.	
To amounts received:		By paid:	
Meters	$18,450.05	Orders	$19,100.66
Little Neck	1,872.05	Notes	3,500.00
Miscellaneous	349.55	Interest	962.50
Construction	52.71	Refund	2.70
	20,724.36		23,565.86
Water Liens Added To Taxes	819.71	Bal. Dec. 31, 1937	2,734.96
	21,544.07		$26,300.82
Bal. Jan. 1, 1937	4,756.75		
	$26,300.82		

The Treasurer has the following bills for collection:

Meters	$5,906.32	
Miscellaneous	720.33	
Construction	132.32	
Little Neck	1,606.27	
Water Liens Added To Taxes	3,246.18	
		$11,611.42
Commitment December 31, 1937		5,330.31
		$16,941.73

BALANCE SHEET AS OF DECEMBER 31, 1937.

EXHIBIT A

Assets:		
Plant investment		
Engineering	$ 7,314.71	
Land damages	8,044.12	
Pumping station	15,075.24	
Pumps & machinery	6,607.02	
Storage basin	27,693.59	
Distribution reservoir	17,827.56	
Bull brook basin	50,476.43	
Pipe lines	174,352.84	
Service pipes	49,172.46	
Store house	178.70	
Department building	2,367.97	
Miscellaneous	2,834.20	
	$361,944.84	
Less reserve for depreciation	130,929.96	
Total Plant investment		$231,014.88
Cash	$ 2,734.96	
Accounts receivable	16,922.42	
Inventory	4,000.00	
Total current assets		23,657.38
Total assets		$254,672.26

Liabilities and Surplus:		
Appropriations from tax levy for note payments and construction	24,083.03	
Notes payable	21,500.00	
Total liabilities		45,583.03
Ipswich Water dept. property account		185,431.85
Surplus Exhibit C.		23,657.38
Total liabilities and Surplus		$254,672.26

EXHIBIT B

Statement of Income and Expenses for the Year ending December 31, 1937.

Sales:		
Meter rates	$21,981.11	
Fixture rates	1,692.00	
Miscellaneous	703.61	
	$24,376.22	
Less abatements	35.05	
		$24,341.67
Expenses:		
Repairs services	3,832.97	
Repairs pipe lines	301.80	
Administration and transportation expense	3,270.56	
Maintenance station and grounds	5,232.31	

Interest paid	962.50	
	=====	13,600.14
Net profit for the year ended Dec. 31, 1937		$10,741.53

EXHIBIT C

Statement of Operating Surplus:

Balance December 31, 1936		22,881.97
Deduct		
Notes paid	$3,500.00	
Construction paid out of operating cash	6463.02	
Adjustment of accounts receivable	3.10	
	=====	
Total deductions		9,966.12
		12,915.85
Add:		
Net profit from Exhibit B for the year		10,741.53
Balance December 31, 1937 to Exhibit A		$23,657.38

WATER DEPARTMENT LOAN

Held by	Amount	Rate	Date of Issue	No. Notes	Matures
Cemetery Trust Funds	1,500.00	4	Oct. 1, 1910	3	1938-40
Old Colony Trust Co.	20,000.00	4	May 15, 1927	10	1938-47
	$21,500.00				

SUPERINTENDENT'S REPORT

Following is the report of the year ending December 31, 1937.

Main Pipes

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	24,336
6 "	94,439
4 "	5,573
3 "	9,698
2 "	14,850
1 "	2,498

172,692 feet or 32 miles and 3,732 feet.

Street Gates

Total now set	201

Hydrants

Total number now set.	
Town	187
Private	13
Total	200

Service Pipes

There has been added 31 services during the year making a total of 1698. There were 41 of the old services renewed during the past year. These services are divided as follows:

Services in regular use	1400
Summer services	298
	1,698

Service pipes on Town property	30,703 feet
Service pipes on Private property	38,374 feet
	69,077 feet

These services are either cast iron, lead, galvanized iron or copper and in sizes from ¾-in to 6-in.

Pumping Record for the Year 1937

Number of hours pumps operated	2184 hours, 25 minutes
Number of gallons pumped	103,756,000
Average number of gallons daily	284,263
First month's pumping August	15,023,200 gallons.

Extension of Water Mains During Year

High street	1480 feet	6 inch cast iron pipe
Currier Park	520 feet	6 inch cast iron pipe
Fourth street	190 feet	3 inch cast iron pipe

ELECTRIC LIGHT DEPARTMENT

Balance Sheet as of December 31, 1937

EXHIBIT A

Assets			Liabilities and Surplus	
Fixed Assets:			Notes Payable	$ 56,500.00
Plant Investment		$339,751.74	Special Deposits	4,034.55
General Equipment		611.54	Interest Accrued	382.08
Current Assets:			Loans repayment	180,500.00
Cash	$11,727.04		Construction appropriation repaid	1,511.06
Special Deposits	4,034.55		Profit and loss balance	146,619.50
Accounts receivable	19,960.13			
Material & Supplies	6,931.09			$389,662.49
Depreciation	6,646.40			
		49,299.21		
		$389,662.49		

Plant Investment Account as of December 31, 1937

Land	$ 684.00
Structures	58,972.92
Internal Combustion Engines	131.944.43
Electric Auxiliaries	20,338.19
Transformer station equipment and Regulators	12,632.89
Poles, Fixtures and overhead conductors	59,413.36
Underground conductors	9,595.16
Consumers meters and installation	16,169.83
Line transformers and installation	19,711.37
Street lighting equipment	10,289.59
	$339.751.74

STATEMENT OF INCOME AND EXPENSES

Year Ending December 31, 1937.

EXHIBIT B

Operating Income:

Metered sales to private consumers	$79,728.51	
Street Lighting	7,300.00	
Town buildings	2,566.06	
Town of Rowley	8,066.20	
Water department (Pumping)	2,423.20	
Miscellaneous	990.78	
		$101,074.75

Operating Expenses:

Station labor	11,526.00
Engine fuel	15,790.15
Misc. station supplies & expenses	1,887.25
Maintenance of station structures	56.58
Maintenance of engine equipment	823.85
Maintenance of electric equipment	308.22
Maintenance of outside lines	12,670.94
Maintenance of street lights	1,253.26
Commercial salaries and expenses	1,455.50
New business expense	872.70
Salaries of Commissioner and manager	1,400.00
General office supplies and expenses	1,053.09
Insurance	1,170.39
Transportation expenses	1,437.36
Depreciation	9,969.64

Maintenance of general structures	419.37	
		62,094.30
Gross Income for year		$38.980.45
Interest paid on notes		1,589.87
Income balance transferred to profit and loss		$37,390.58

EXHIBIT C

Profit and Loss Statement

Dr.		Cr.	
Notes paid	$ 11,500.00	Credit balance Jan. 1, 1937	$129,528.92
Turned over to Town Treasurer in lieu of Taxes	8,800.00	Credit for year 1937 as Profit exhibit B	37,390.58
Balance from Exhibit A as Profit in the Liability and surplus account	146,619.50		
	$166,919.50		$166,919.50

ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. H. output for the year 1937 and comparison with previous years.

		1934		1935		1936		1937
Number of domestic consumers		1,502		1,764		1,797		1,832
Number of commercial lighting		202		224		227		223
Number of commercial power		88		94		89		76
		1,792		2,082		2,113		2,131
Kilowatts sold:								
Town of Rowley						232,400		351,000
Town Buildings		32,379		39,304		47,748		64,361
Water Dept. pumping		110,390		110,500		118,430		122,260
Street lighting		225,810		226,350		229,300		225,520
Station light and power		164,625		169,928		168,195		170,787
Commercial light		160,958		188,236		214,022		258,955
Commercial power		453,529		608,836		905,026		904,924
Domestic lighting		744,941		748,780		829,546		936,851
		1,898,632		2,091,934		2,744,667		3,034,658
Kilowatts unaccounted for	13¼ %	290,273	13%	311,244	12%	369,918	13%	425,073
Kilowatt hours generated		2,188,905		2,403,178		3,114,585		3,459,731

ELECTRIC LIGHT STATEMENT

James D. Reilly, Treasurer

1937

Dr.		Cr.	
To amounts received:		By paid:	
Commercial Light	$14,475.76	Orders	$125,123.24
Domestic Light	36,480.72	Notes	11,500.00
Domestic Light— Little Neck	2,504.10	Interest	1,568.83
Town Buildings	2,579.17	Refunds	282.92
Power	29,155.29	Transferred to Maturing Debt by vote of Town	8,800.00
Miscellaneous	921.54		
Town of Rowley	8,034.40		
	$94,150.98		
Street Lighting Appropriation	7,300.00		
Note	30,000.00		
Premium and Interest	115.30		
Transfer from Depreciation Fund	24,816.85	Depreciation Fund	9,969.64
	156,383.13		157,244.63
Bal. Jan. 1, 1937	12,588.54	Bal. Dec. 31, 1937	11,727.04
	$168,971.67		$168,971.67

The Treasurer has the following bills for collection::

Domestic Light	$ 7,419.21	
Town Buildings	120.99	
Commercial Light	1,264.91	
Power	2,279.05	
Miscellaneous	427.88	
Little Neck	452.82	
		11,964.86
Commitment December 31, 1937		8,190.35
		$20,155.21

DEPRECIATION FUND

Amount of Fund January 1, 1937	$21,493.61
Depreciation 1937	9,969.64
	31,463.25
Transferred to Construction Account	24,816.85
	$ 6,646.40

SPECIAL ACCOUNT

Electric Light Meter Deposit Fund

Amount deposited in Ipswich Savings Bank	
January 1, 1936	$3,890.50
Meter Receipts	306.00
Income	116.80
	4,313.30
Refunds	278.75
Amount deposited in Ipswich Savings Bank	
December 31, 1937	$4,034.55

ELECTRIC LIGHT DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	No. Notes	Matures
Inst. Savings, Newburyport	$10,500.00	4 %	July 15, 1930	3	1938-40
Inst. Savings, Newburyport	16,000.00	3½ %	June 15, 1934	7	1938-44
First National Bank, Boston	30,000.00	1½ %	March 15, 1936	6	1938-43
Total Outstanding	$56,500.00				

ELECTRIC LIGHT DEPARTMENT

A new 875 H. P. Diesel Engine with a 600 K. W. generator was purchased and installed at the Power plant on High street. This unit was put in operation in July and since that time has proven that it is very efficient and now gives the Town a Plant with a total Horse-power of 2525 or a capacity of 1800 Kilowatts. During the month of December 1937 the peak demand upon the Plant was 900 KW. so that we now have an installed capacity of double any demand put upon the Plant last year.

The KW. output increased 10% over the year 1936 and as shown in the report totaled 3,459,731 KWH.

In March 1937 a reduction was made of about 15% in the rates charged to the Domestic and Commercial Lighting consumers, and in February this year a like reduction was made in the rates to the Power consumers. At the same time a sum of $8800. was paid to the Treasurer out of the earnings of the Department to reduce Taxes. For the year 1938 we recommend that the sum of $10,000.00. be paid to the Town Treasurer for the same purpose.

Although the street lights are on about the same number of hours each year the cost to the Town has steadily decreased each year. For example in

1930	cost for street lighting was	$12,100.
1931	.....	10,000.
1932	.....	10,340.
1933	.....	10,000.
1934	.....	10,000.

1935	8,700.
1936	8,000.
1937	7,300.
1938	6,000.

This shows that it will cost about one half as much to light the streets of Ipswich in 1938 as it did to light them eight years ago in 1930.

Two new voltage regulators were installed the past year on County street and these have corrected the line losses on that circuit so that the voltage is automatically regulated at all times.

It is recommended that any balances in either the Water or Electric Light departments be returned to these departments for construction purposes.

WATER DEPARTMENT

The water mains were extended on Upper High street a distance of 1500 feet or nearly to the Rowley line making it possible for 5 residences to use the Town supply and all the buildings in Ipswich at that point to have fire hydrant protection. The labor for this extension was furnished by the W. P. A.

The department was very fortunate in receiving from the W. P. A. a project to clear brush and dead trees around both the storage basins, rebuild a bridge, and remove an old coal storage building and reseed the greater part of the slope around the main basin on Dow's Brook.

The department has also completed a W. P. A. project started last year of relocating and mapping all of the water service shut-offs and gates. These have been blue-printed and for the first time the department has a complete up to date record of these which are very important in case of emergency.

It was shown during last summer that the summer service water line supplying the colonies at Great Neck and Little Neck was entirely too small to properly supply the water required at these places. A request was filed with the W. P. A. authorities for an appropriation to supply the labor necessary to install a new 8 inch water main from a point near the entrance to Barker's Island to the entrance at Little Neck a distance of 12,000 feet. The W. P. A. have approved this project for the sum of $21,911.00. It is estimated that the cost to the Water Department for materials will be $15,000.00 and it is recommended that the department be given approval to borrow this amount for the purpose. This job will supply labor for 62 men for a period of 5 months.

JAMES E. COLE, JR., Chairman.

BENJAMIN H. DAVIS, Clerk

CHARLES A. MALLARD

Water and Electric Light Commissioners.

PART III.

School Report

TOWN OF IPSWICH

Annual Report
Of The
SCHOOL COMMITTEE

FOR THE YEAR
1937

The Chas. G. Hull Press
1937

THE SCHOOL COMMITTEE

	Term Expires
EARL EWING	1938
FRANK W. KYES	1938
THEODORE CIOLEK	1939
FRED D. HARRIS	1939
BESSIE F. DAWSON	1940
WILLIAM F. HAYES	1940

FRED D. HARRIS	Chairman
FRANK L. COLLINS, M.D.	School Physician
MADELINE BAYLEY, R.N.	School Nurse
GEORGE W. TOZER	Attendance Officer

N. N. LOVE	Superintendent and Purchasing Agent
GEORGE W. TOZER	Clerk
OFFICE	Manning School Building
OFFICE HOURS	School Days from 3.30 to 5.00

REPORT OF THE SCHOOL COMMITTEE

To the Citizens of Ipswich:

Again, at this season of the year, it becomes the duty of your School Committee to report to you the activities of the School Department for the year 1937, and our recommendations for the coming year. The Academic activities of our system are given to you in the report of our Superintendent. We will attempt to bring to your attention the physical side of our activities.

Our new High School has served its purpose far beyond our fondest expectations. The Cafeteria gives to the students a lunch period which has here-to-fore never existed and a social hour which is patronized by the entire student body.

The Library room is also filling a long felt want which affords the students an opportunity to look up reference matter without the interference of class room recitations. (but above all) the Gymnasium is the greatest asset, because of the opportunity it gives in physical education, and we now have been able to add Basketball to our list of athletics.

We have added the past year in our Manual Arts department a sheet metal working course by the purchase of a metal working lathe and other equipment for this course under the direction of Mr. Avadanian.

We are continuing to make land in the rear of the building by keeping the dump graded off by help furnished by the Public Welfare department. A certain section there has been filled in enough to start grading. We propose this coming year to grade the banks to the river's edge and hope to plant shrubbery there. We earnestly hope that favorable action will be taken by the Town meeting toward the installation of a lighting system about the building and grounds of the new High School. This is very necessary as a protection to persons and property as under the present conditions it is very dark and hazardous there.

This past summer we corrected a very bad leaky condition on the front of the Shatswell school and propose this coming year to do the south east side of the building in a like manner. At this time we would strongly urge that some action be taken toward the widening of Green Street, as the traffic conditions there are hazardous because of increased traffic caused by the new High School.

The inner physical condition of the Central group of buildings has been considerably improved by cleaning and painting done by help furnished by the Public Welfare Department. New lighting fixtures have been installed in the Manning building. We propose this year to repair the ceiling in the Assembly hall, also to replace the roof covering on the dormer windows on the building.

We have submitted to the Federal Government a project to paint the outside of both the Winthrop and Manning buildings. When this is completed this group of buildings will have been thoroughly renovated. The Manning building now accommodates four eighth grades as a Junior High and by removing them from the Winthrop building congestion in that building has been relieved. The corridors are no longer used as classrooms.

Because of the lightning damage at the Burley School the roof of that building has been repaired and aside from a minor leak in the front wall and the repair of the corridor floors that building is in very good condition.

We want to take this opportunity to thank Miss Dawson and the members of the Public Welfare Department for their whole hearted co-operation in supplying labor for work which has been done in the buildings and grounds this past year, also the Board of Fire Engineers for their co-operation in supplying a pump to pump out the basement of the Winthrop School in the recent flood caused by the heavy rains.

We want also at this time to thank the Superintendant, Principals and Teachers for their co-operation and all others who have in any way helped to carry on the work of the School Department successfully this past year.

Respectfully submitted,

IPSWICH SCHOOL COMMITTEE,

Fred D. Harris, Chairman.

Comparative Statement of School Department Expenditure.

Years 1930-1937 inclusive.

	1930	1931	1932	1933	1934	1935	1936	1937
General Expense	$ 5,301.62	$ 4,961.99	$ 5,068.20	$ 5,058.08	$ 4,951.03	$ 6,035.10	$ 5,815.19	$ 6,905.62
Teachers Salaries	69,174.55	69,907.84	70,486.13	68,915.03	68,022.54	66,782.28	65,540.27	67,960.18
Americanization Classes	0	274.00	252.00	238.00	232.00	236.00	296.00	264.30
Text Bks. & Sup.	7,992.05	8,137.76	4,134.91	3,391.88	3,949.65	4,661.41	5,895.90	4,054.04
Libraries							79.79	269.60
Tuition	1,562.20	1,501.61	1,518.46	978.72	1,054.42	1,419.47	809.21	384.80
Transportation	6,116.50	7,689.31	9,527.34	9,192.00	9,007.77	8,966.33	8,166.01	7,874.50
Janitor Service	4,296.40	4,465.99	4,510.60	4,452.19	4,522.60	4,491.00	4,738.85	6,778.40
Fuel and Light	3,146.66	3,777.41	1,584.94	2,987.49	3,105.57	4,597.91	5,360.94	4,885.61
Bldgs. and Grounds	4,103.67	4,471.09	1,764.98	4,048.22	4,772.67	1,901.62	3,467.94	4,809.50
Furniture and Fur.	597.77	202.03	75.95	27.40	192.15	92.20	1,728.91	1,225.12
Supp't of Truants				76.00		96.91	194.28	368.29
Diplomas and Grad.	162.25	117.45	119.45	112.94	114.97	120.50	143.17	155.41
Insurance	1,721.04	1,954.87	795.50	888.05	986.03	1,100.02	1,646.59	1,993.13
Athletics	693.55	714.67	556.99	533.14	188.91			
Fire Alarm					983.81			
Total Expend.	$104,928.26	$108,176.02	$100,395.45	$100,899.14	$102,084.12	$100,500.45	$103,882.65	$107,958.50
Receipts:								
Mass. Inc. Tax	9,580.00	9,410.00	9,570.00	16,695.00	17,858.30	14,920.00	14,663.20	14,720.00
Mass. Income Tax Rebate				11,605.00				
Tuition-Hamilton								112.50
Tuition - Rowley	4,411.50	3,719.00	3,755.00	4,236.47	2,163.25	3,837.75	3,298.00	3,383.00
Mass. Voca. Edu.	598.79	920.71	629.57	652.85	736.89	306.92	491.88	423.50
Feoffees							1,500.00	1,500.00
Manning							500.00	500.00
Manual Training							141.77	
Burley Insurance								1,541.25
Salem Music								
Women's Club							5.75	
Miscellaneous	0	127.56	134.00			965.97		
Refund							8.68	36.10
Mass. Amer. Classes				121.00	110.00	90.00	128.00	99.00
Boiler Sale							50.00	
Total Receipts	$14,590.29	$14,177.27	$14,088.57	$33,310.32	$20,868.44	$20,120.64	$20,787.28	$22,315.35
Unexpended Bal.								108.23
								$22,207.12
Net Cost	$90,337.97	$93,998.75	$86,306.88	$67,588.82	$81,215.68	$80,379.81	$83,095.37	$85,751.38
Number of Pupils Enrolled	1,510	1,504	1,507.	1,425	1,409	1,400	1,326	1,267.00
Net Cost per Pupil enrolled	59.82	62.50	57.27	47.43	57.64	57.41	62.66	67.68

IPSWICH GROSS AND NET COST

Year	Total Cost	Pupils Enrolled	Gross Cost Per Pupil	Net Cost	Net Cost Per Pupil	Pupil Cost *for State
1925	$ 94,102.47	1501	$62.69	$81,564.90	$54.34	$134.88
1926	96,490.24	1521	63.44	83,239.40	54.73	110.40
1927	97,073.93	1570	61.83	83,851.90	53.41	114.26
1928	93,335.29	1544	60.45	79,615.79	51.56	114.05
1929	97,777.94	1516	64.49	83,534.80	55.10	112.08
1930	104,928.26	1510	69.48	87,735.36	58.10	117.44
1931	108,176.02	1504	71.92	94,289.89	62.50	117.37
1932	100,395.45	1507	66.62	86,306.88	57.27	112.44
1933	100,899.14	1425	70.81	67,588.82	47.43	97.86
1934	102,084.12	1409	72.45	81,215.68	57.64	92.51
1935	100,500.45	1400	71.99	80,379.81	57.41	93.74
1936	103,882.65	1326	78.34	83,095.37	62.66	96.41
1937	107,958.50	1267	85.21	85,751.38	67.68	108.41

*Average membership.

Total cost per pupil for support and outlay.

Cost per pupil based on average membership.

In 1936 there was $5,566 of valuation per pupil in net average membership for the school year ending June 1937. The rank is 245 for the State. Ipswich is 76 in rank for expenditures for school support from local taxation per $1,000 valuation. In per capita cost for support the rank is 210 based on local taxation and 253 from all sources. There are 355 towns listed.

SUPERINTENDENT'S REPORT.

To the School Committee,
Ipswich, Mass.

The thirty-sixth report from the office of the Superintendent of Schools follows, to which is appended some data about the schools.

ELECTIONS AND APPOINTMENTS

Miss Violet Hawkins was granted sick leave for the school year 1937 and 1938. Miss Sophie Kobos was appointed during this period. Miss Frances Ross returned to Grade Two in the Payne School after a year's leave of absence. Miss Gertrude Ciolek was employed as a substitute in the first grade in the Shatswell School, due to a heavy enrollment in Grade One. This grade was divided, with Miss Ciolek in charge of one division. Miss Norma Paige is the other first grade teacher.

Miss Mary Conley resigned from the Commercial Department in the High School. Miss Helen Brown of Ipswich was elected to succeed Miss Conley.

Mr. Roderick MacDonald resigned his position of teacher in the High School Manual Training Department to accept a position in Reading, Mass. Mr. Charles Avadanian was transferred from the Junior High School to the High School position.

Mr. A. Herbert Henrickson, a graduate of the Practical Arts Department of the State Teachers' College at Fitchburg, was elected to serve in the Junior High School.

ART EDUCATION

Next June the contract with Mrs. Susan B. Adams expires. The Franklin System of Drawing then becomes the property of Ipswich. A well-trained and experienced art supervisor would be a good investment for Ipswich. George Strayer of Columbia University, in "Your Schools" says, "In these days of unrest and questioning, in all phases of life, it is well to study somewhat at length, the various departments of school life, in order to discover their significance in the whole service that the school renders." He asks, "What part may art play and what value may it have in the life of the individual pupil?" In the past the art courses were merly drawing courses, entirely concerned with drilling the children in the reproduction of objects, flowers, and the like. The art courses, therefore, have not served as a means for a free expression. We should take account of the deep seated need for expression in art, especially in the High School. It is our hope that some day an art supervisor can be added to the faculty.

AMERICANIZATION CLASSES

Section 9 of Chapter 69 of the General Laws says: "The department, with the co-operation of any town applying for Americanization classes, may provide instruction in the use of English for adults unable to speak, read or write the same, and in the fundamental principles of government."

This work is conducted three evenings a week at the Burley School. Miss Jennie Johnson is in charge. She is assisted by Miss Sophie Kobos. The report from this school follows:

1. Enrollment: 17 Males 55 Females

2. Time: Monday, Tuesday, Thursday, 7-9 P.M. Burley School.

3. Aims of class:

   1. To teach the English language.
   2. To present clearly, the ideals and standards of America.
   3. To encourage and prepare the immigrant to take his place in the civic and political life of the community, state and nation.
   4. To break down racial prejudices by encouraging association with English-speaking people.
   5. To point out the need for the foreigners' contribution to American culture and ideals.
   6. To invite participation by the foreign born in the social, economic and cultural aspects of American life.
   7. To teach the laws of health, sanitation, and disease prevention.
   8. To eliminate illiteracy.

4. Work accomplished this year:

   25 lessons from the "Federal Textbook on Citizenship Training."
   34 pages on "The Basic Principles of the Government of the United States."

5. Work for the balance of the year:

   Finish the books:
   76 lessons in "Federal Textbook on Citizenship Training."
   63 pages on "The Basic Principles of the Government of the United States."

This wider use of the schools for adult education and community meetings is a justifiable expenditure. Experience indicates that it is a very desirable practice.

We feel that we are approaching a situation wherein education within the community, including recreations, should be encouraged beyond high school education. Adult education, usually voluntary, should be the most fruitful kind of education.

BUILDINGS

A painting project has been requested. The Winthrop and Manning Schools need paint very badly. If the government does not approve the project, we would request that the finance committee recommend a sufficient sum of money for this very important work.

The brick work at the Shatswell School has always presented difficulties during storms. Last summer we sand-blasted the front of the school and re-pointed all the joints in the masonry on the front of the building. No leaks have occurred since that time. Further repairs will be made next summer.

GROUNDS

The dumping of rubbish at the High School has made valuable land. The river bank needs to be permanently graded. This work can start at the Green Street bridge and continue to a point well past the High School building.

The football field is under the supervision of the Athletic Commission. A specific sum should be appropriated yearly, however, for loam, fertilizer, and care, if we wish to keep the field in fine condition.

COURSES OF STUDY

Acting under the direction of the School Committee courses of study are being prepared for all the grades. This work, based on a study of accepted educational procedures, and their application to our local school problems, will, we hope, integrate and define the work accomplished in the various grades of the Ipswich schools.

AUDIOMETER TESTS

Chapter 71, Section 54 of the General Laws, Relating to Education, says: "That every physician shall make a prompt examination and diagnosis of all children referred to him." Our school physician has done this efficiently, and a very complete health record is kept by the nurse in the health center at the Manning building. All recommendations are made on the forms prescribed by the State Department of Education. We extend an invitation to the parents to have conferences at any time for the discussion of the findings of the various clinics.

Section 57 has to do with the testing of the eyes for defective sight and the ears for faulty hearing. It specifies that the "Tests of sight and hearing shall be made by the teachers under the direction of the State Department of Education."

This year the hearing tests were conducted with the aid of an audiometer. Many pupils who were formerly regarded as backward and poorly behaved are merely suffering from poor hearing.

These tests were given by Mrs. Helen T. Barrows of the State Department of Public Health. The findings are below:

No. tested	674
No. retested	136
No. follow-ups	48

High School:

1st test	360
2nd test	39
No. O.K.	15
No. not O.K.	24

Winthrop and Payne:

1st test	388
2nd test	52
No. O.K.	34
No. not O.K.	18

Shatswell:

1st test	133
2nd test	25
No. O.K.	22
No. not O.K.	3

Burley:

1st test	153
2nd test	20
No. O.K.	17
No. not O.K.	3

Every parent to whom a report of loss of hearing was sent should not disregard it. Miss Bailey will be glad to show the tests to all who are interested, particularly to parents of those children who have a loss of 12 "sensation units" of hearing. Any student with such a loss should be carefully studied, for it indicates that the pupil should have lip reading instruction if the hearing difficulty cannot be corrected by medical treatment. Those having 9 "sensation units" of loss are border-line cases and need expert care.

The parents of the 48 pupils found to have defective hearing in one or both ears have been notified.

HIGH SCHOOL

The new High School building has been in use for one year. It meets the needs of the community in every particular. The whole building is in use at all times and the pupils respect the fineness of the structure and its furnishings. Since occupying the building, we have seen a very definite development in pupil initiative. The pupils have adapted themselves to their new environment and are showing a very improved sense of responsibility in the care of their school.

The study pupils now have an opportunity to study in a room free from class activity, and the class room teacher is not compelled to divide her attention between class and study pupils.

Aside from the regular class room work, the building affords opportunity for social development. The cafeteria, in particular, affords an opportunity for a social lunch hour, and it is a real pleasure to see the spirit of the pupils in this room. Some of the pupils bring lunches from home, and this is encouraged. No one is in any way compelled to buy. Many do buy the wholesome food on sale. But the point is, they all can be seated around the tables like a large family and enjoy their lunches and carry on their discussions of the topics of the day.

The girls taking the Domestic Science Course prepare and serve the food each day. They are given the responsibility of each phase of cafeteria management, and all of their work is correlated with the class work. These girls are receiving vocational training, which we hope will help them to adjust themselves to real life situations.

The auditorium is in use the greater part of the time. Assembly programs are planned for all the schools when it is possible to present current educational problems to the whole group. We have had some very worth while group educational programs such as the General Electric Company's "Previews of Progress," and the American Bell Telephone Company's demonstration, and the Covered Wagon Celebration. Plays by the students of the French and English Departments of the High School and grades have been ably presented in the auditorium. The various holidays are always observed with suitable exercises. The auditorium is also used for a gymnasium in developing our athletic program. Interclass games in basketball were held last year to develop talent. This year Ipswich has made a fine showing in this sport. Sixty boys are in the squad. Although the High School faculty is co-operating in giving as much direction in physical activity as they can, an even more extended use could be made of our fine athletic equipment if we had a full-time physical director for both boys and girls. In our present set-up the Junior and Senior girls are under the direction of Miss Blodgett, the Sophomore girls under Miss Arthur, and the Freshman girls under Miss Brown. These teachers devote two periods of work a week to this activity. The boys are directed by Mr. Avadanian and Mr. Conary.

These teachers, as well as the others, have full schedules, and they require time for preparation of their daily work as well as time for paper correction. It would seem, with the heavy teaching load and the need for a more complete physical educational program, that an extra teacher is almost a necessity. In fact, the State Supervisor of Secondary Education, Mr. Alfred Mack, made such a recommendation after his recent inspection of our school.

The faculty of the High School and the principal, Mr. Whipple, deserve our appreciation for their hard work and meritorious service.

We particularly wish to thank Mr. Albert Waite and Mrs. Scott for their sincere interest in all the school activities and commend them for their very efficient care of the High School Building.

ELEMENTARY SCHOOLS

We also wish to extend our thanks to the elementary school teachers and their principals for their loyalty and for their constant interest in the educational experiences of the children. The assembly and club programs deserve special commendation. It is only through the efforts of the teachers in thoroughly training the children in the fundamentals, that the pupils can be made ready for the later experiences in life.

We appreciate the work of the janitors in the elementary schools.

ACKNOWLEDGMENTS

The Nursery School was organized in 1934 and has been conducted first at the Burley and now at the Shatswell School. All expenses were paid by the Federal Government. In September, 1937, the school was again re-organized but this time without support for the mid-morning and noon lunches. This forced us to appeal to the community for financial assistance. The school evidently has proved its worth because the response to our request for assistance was very generous.

We wish to thank the following organizations and individuals for their financial support:

1. The Teachers' Club.
2. The Rotary Club.
3. Ipswich Fire Company.
4. The John T. Heard Lodge, A. F. & A. M.
5. The Society for the Prevention of Cruelty to Children.
6. The Ipswich Grange.
7. Ipswich Woman's Club.
8. Heard Chapter No. 94, Order of the Eastern Star.
9. Knights of Columbus.
10. The American Legion, Post No. 80.
11. Agawam Lodge, I.O.O.F.
12. Martha Washington Rebekah Lodge.
13. Agawam Chapter of the Massachusetts, D.A.R.
14. The Catholic Woman's Club.
15. General James Appleton Woman's Relief Corps.
16. Mr. Howard N. Doughty.
17. Mr. Frank Trussell.

We also wish to express our appreciation to all those who have in any way helped to make the nursery school a success. The entire account is open for inspection at any time and a report will be rendered at the end of the year.

We wish to acknowledge our indebtedness to the local Red Cross and the Rotary Club for their generosity in furnishing the funds with which to buy milk for the underweight children. We also wish to extend our

thanks to those who have assisted in any way in carrying on the work of the Junior Red Cross. We appreciate the generosity of the Ipswich Fire Company in providing funds for needy children.

The Welfare Department has been of great help to us during the past year in furnishing labor for the renovation of the central group of buildings. We wish to extend to them our appreciation and gratitude.

SAFETY EDUCATION

In 1937 at least fifteen thousand children under the age of 15 years were killed in accidents. Many of these were bicycle riders, others were killed in attempting to cross the highways at points other than guarded intersections. Hundreds were drowned. I make these statements in the hope that everyone reading these words will do all they can to prevent any loss of life in Ipswich. Our Police Department guards our crossings morning, noon, and night, and we thank them for their continual interest in the children. It is our hope that everyone will think on these things.

CONCLUSION

May I extend my thanks to the School Committee and to the community for co-operation in providing everything possible for our children. We hope that we can always "provide opportunities for growth under living conditions which consistently and continuously provide for normal mental development; adequate medical service; a social environment in which youth is spared unnecessary stresses and strains caused by domes-

tic unhappiness, poverty, crime, political corruption, and community conflicts." We hope that as our young men and women leave our schools that they assume responsibility for "helping to plan and execute a program of healthy living and worthy endeavor; the conservation and improvement of the home that has nurtured them, the schools that have sponsored their education, and the community, the state, and the nation that have fostered and protected their growth."

Respectfully submitted,

NATHANIEL N. LOVE,
Superintendent.

ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES

FROM 1925 TO 1937

Grade	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
I.	190	172	201	175	171	154	124	123	75	111	115	95	105
II.	163	182	159	163	156	163	164	122	109	87	100	106	60
III.	189	149	179	172	166	127	145	161	129	112	88	100	105
IV.	142	195	155	168	145	168	144	149	178	150	121	100	112
V.	177	141	173	145	146	150	169	157	164	162	149	126	97
VI.	129	166	163	180	142	158	157	154	160	163	139	167	127
VII.	135	127	139	133	153	129	154	134	142	131	222	162	157
VIII.	102	104	93	119	104	137	102	137	121	157	103	118	126
IX.	105	108	117	95	130	104	128	112	122	105	124	112	138
X.	69	69	76	81	79	102	86	109	90	101	116	101	100
XI.	60	60	65	60	71	60	82	75	80	73	59	74	74
XII.	40	46	47	50	48	56	43	64	45	54	54	61	56
P. G.		2	3	3	5	2	6	10	10	3	10	4	10
Totals	1501	1521	1570	1544	1516	1510	1504	1507	1425	1409	1400	1326	1267
An'l Inc..	36	20	49	*26	*28	*6	*6	2	*82		*9	*74	*59

*Dec.

Americanization Classes: 1931-32, 57; 1932-33, 43; 1933-34, 51; 1934-35, 42; 1935-36, 68; 1936-37, 39; 1937-38

MEMBERSHIP BY AGE AND GRADE

AGE

Grade	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Total
I		68	36	1													105
II			46	5	8	1											60
III			6	59	28	8	3		1								105
IV					54	40	15	3									112
V					14	40	28	8	6			1					97
VI						23	45	24	20	13	1	1					127
VII						4	35	45	44	18	11						157
VIII							3	31	37	32	20	2	1				126
IX								3	37	44	34	16	4				138
X									1	25	45	18	5	6			100
XI										3	33	24	10	4			74
XII											2	21	20	8	4	1	56
XIII												3	6		1		10
Total		68	88	65	104	116	129	114	146	135	146	86	46	18	5	1	1267

COMPARATIVE STATISTICS

Comparison of certain totals for the Commonwealth for the year 1936-37, as given in the preceding tables, with the corresponding totals for 1926-27, and the per cent of increase or decrease during the ten-year period.

ITEM	1926-27	1936-37	Ipswich 1937
PUBLIC DAY SCHOOLS, ELEMENTARY, JUNIOR HIGH, and HIGH			
Principals and teachers	24,613	26,195	50
Pupils enrolled	729,529	744,702	*1,326
Average daily attendance	645,565	660,586	*1,156
Average membership	686,296	705,999	*1,285
AMERICANIZATION			
Teachers			2
Pupils enrolled			72
Expenditure			$264 30
VALUATION			
Valuation for 1926 and 1936	$6,910,553,302	$6,446,321,173	$6,907,850
Valuation per pupil in the average membership	10,069	9,131	5,566
ITEMIZED EXPENDITURES			
General control, including salaries and expenses of school committees and superintendents	$2,420,633 10	$2,656,311 99	$5,062 19
Cost per pupil in average membership	3 53	3 76	3 92
Salaries of principals, supervisors, and teachers	44,084,901 98	49,608,382 04	67,960 18
Cost per pupil in average membership	64 24	70 27	52 10
Textbooks	1,098,483 22	908,075 26	1,782 70
Cost per pupil in average membership	1 60	1 29	1 38
Other expenses of instruction	2,001,665 33	1,941,061 68	2,271 34
Cost per pupil in average membership	2 87	2 75	1 76
Operation of school plant, including janitor service and fuel	7,219,874 81	7,772,489 98	11,778 19
Cost per pupil in average membership	10 52	11 01	9 16
Insurance			1,993 13
Cost per pupil in average membership			1.55
Repairs, replacement, and upkeep	3,464,959 09	2,415,894 05	4,809 50
Cost per pupil in average membership	5 05	3 42	3 74
Libraries	44,774 85	102,851 21	269 60
Cost per pupil in average membership	07	15	21
Promotion of health	911,565 39	1,121,033 79	1,729 26
Cost per pupil in average membership	1 33	1 59	1 34
Transportation	1,627,128 01	1,880,392 50	7,874 50
Cost per pupil in average membership	2 37	2 66	6 12
Tuition	554,342 86	702,305 27	753 09
Cost per pupil in average membership	81	99	59
Miscellaneous expenditures for support	480,230 99	527,379 14	1,410 52
Cost per pupil in average membership	70	75	1 09
Americanization			264 30
Cost per pupil in average membership			3 67
Total for support and outlay	78,413,845 79	76,540,043 32	107,958 50
Cost per pupil in average membership	114 26	108 41	84 01

* For the year ending June 1937.

GENERAL ANNOUNCEMENTS

Meetings of the Committee:

Regular meetings of the School Committee are held on the last Thursday of each month at the Manning School at 8:00 P.M.

Entrance Age:

No child shall be admitted to school in September unless he has reached the age of six on or before the first of January following the opening of school.

Birth Certificates:

A birth certificate is required for entrance to the first grade.

Vaccination:

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 15: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

Employment Certificates:

No child between the ages of fourteen and sixteen shall be allowed to leave school until a signed Promise of Employment Card has been presented to the principal of the school which he is attending or to the superintendent.

The employment certificates are issued every weekday at the office of the Superintendent of Schools.

NO SCHOOL SIGNALS OF THE IPSWICH SCHOOLS

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4 BLASTS AT 7:30—No Morning Session in Any School.

4 BLASTS AT 8:00—No Morning Session in the First Eight Grades.

4 BLASTS AT 11:30—No Afternoon Session in the First Eight Grades.

4 BLASTS AT 12:30—No Afternoon Sessions in the First Eight Grades if a storm occurs during the noon hour.

In the absence of any signal at 11:30, the afternoon session will be held as usual unless a signal is blown at 12:30. Teachers and pupils must be present at such sessions as on other days.

All should bear in mind that the 7:30 and 8:00 o'clock signals DO NOT EXCUSE FOR THE ENTIRE DAY.

In addition to the warning given by the whistle, the street lights will be turned on for five minutes after the signal is given in each case.

In all cases parents are expected to exercise their judgment as to permitting their children to attend school during stormy weather.

SCHOOL CALENDAR FOR 1937 - 1938

TERM	BEGINS	CLOSES
Fall	September 8, 1937	December 23, 1937
Winter	January 3, 1938	February 18, 1938
Spring	February 28, 1938	April 15, 1938
Summer	April 25, 1938	To be announced
Fall	September 7, 1938	December 23, 1938
Winter	January 2, 1939	

Teachers must report for duty on Tuesday, September 6, at 9 a.m., previous to the opening of school for the Fall Term.

Holidays

Every Saturday; Columbus Day, October 12; Armistice Day, November 11; Wednesday Afternoon, Thursday and Friday of Thanksgiving Week; January 1; Good Friday, and April 19.

LIST OF TEACHERS IN IPSWICH PUBLIC SCHOOLS

N. N. Love, Superintendent

High

Ralph C. Whipple, Principal

Robert D. Conary
E. Margaret Allen
Helen J. Blodgett
M. Katherine Blood
James M. Burke
Mrs. Ruth A. Lord
Hazel E. Manzer
Helen Brown
Ruth B. Arthur
Harry S. Merson
Mrs. Ethelinda G. Cruickshank

Winthrop

Katherine F. Sullivan, Principal

Mrs. Lena J. Atherly
Blanche L. Oxner
Violet L. Hawkins
Lucy A. Hill
Jennie A. Johnson
Frances Cogswell
Elizabeth P. Glover
Rosamond Reilly
Margaret Phelan
Alice Ciolek
Zella Zuoski
Mrs. Blanche E. J. Leighton

Burley

Mrs. Nellie T. Smith, Principal

Nellie J. Sojka
Anne E. Friend
Mrs. Elizabeth C. Weare
Mrs. Margaret Howard
Zelda Hayes
Ruth Gilday
Mrs. Alice D. Moran
Ruth M. Brown

Shatswell

Mrs. Augusta A. Grenache, Principal

Ethel M. Archer
Ruth F. Joyce
Mrs. Hilda J. Schofield
Mary Bond
Norma Paige
Mary A. Nourse
Gertrude Ciolek

Payne

Grace A. Bowlen, Principal

Frances A. Ross
Lucy Ardelle Kimball

Arthur H. Tozer, Music

Charles Avadanian, Manual Arts

A. Herbert Henrickson, Manual Arts

Marion F. Whitney, Domestic Science

Florence E. Forsyth, Domestic Science

Dr. F. L. Collins, School Physician

Madeline E. Bailey, Nurse

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PART I. — TOWN REPORT

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Note:- The itemized account of receipts and expenditures for the Town under the Town Accountant's Report is printed in the same order in the Accountant's Report as contained in the Recapitulation, which starts on Page 172, said Recapitulation being the order approved by the State.

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PART II

Water and Light Report

PART III

School Report

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